

ACCOUNTING FOR APOCALYPSE

**RE-THINKING SOCIAL ACCOUNTING THEORY AND
PRACTICE FOR OUR TIME OF SOCIAL CRISES AND
ECOLOGICAL COLLAPSE**

BY

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A thesis

submitted to the Victoria University of Wellington
in fulfilment of the requirements for the degree of
Doctor of Philosophy

Victoria University of Wellington
(2014)

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DEDICATION

BLACKSTONE

BASE MATTER

FOUNDATION STONE

CREATRIX

ETERNAL MATRIX

VATUMARAGA

MORAL MARAMA

UNMOVEABLE

UNBREAKABLE

UNSHAKEABLE

BLACKSTONE BEHOLD

Mum, this one's for you

ACKNOWLEDGEMENTS

They say it takes a village to raise a child; well, it took a village to do this PhD. To the family, friends, colleagues who supported me through these past years, I cannot thank you enough. To my principal supervisor, Judy Brown – you are the best. I cannot express how much your support has meant both intellectually and personally. All errors are mine, but all that I have done in academia, I owe to you. To my secondary supervisor, Trevor Hopper, thank you so much for your patience and perseverance with me. I cannot mention everyone but there are some I have to thank especially: Renée Gerlich, thank you for all your love and support; Alice Te Punga Somerville, April Henderson, Teresia Teaiwa, who are such incredible exemplars for our Maori, indigenous and Pasifika communities here at Vic, you are all constant inspirations to me; to Luamanuvao Winnie Laban and Peter Swain, thank you for all your support, your alofa over the years; Wayne Pihema and Tim Gillan, my soul brothers, thank you for being tuakana and teina to me, looking after me and walking with me through it all; Michael Fraser, thank you for the companionship and solidarity through the early years; Warren and Ruth Trent and the Powerhouse family, thank you for the support through all these years; the Wellington Vanuatu community, thank you for all the support; Philippa Woodcock, thank you for being an amazing proofreader; and to the wider community which supported me, Maraea Rakuraku, Karlo Mila, Anne-Sophie Close, Philip Colquhoun, Rachel Baskerville, Carolyn Cordery, Maria Bargh, Rod and Robin Turner, Trish Keeper, Vanessa Borg, Selina Tusitala Marsh, Hemi Toia, Ian Eggleton, Keitha Dunstan, Roger Hopkins, and Brenda Porter, thank you for everything.

I am grateful for the significant resources and opportunities provided to me by Landcare Research, which led the collaborative research project of the New Zealand Foundation for Research, Science and Technology programme, ‘Building Capacity for Sustainable Development: The Enabling Research’ (CO9X0310), .

Finally, I would like to thank my family who have been with me before I began this journey and who walked, suffered, and propped me up throughout. Sarah, thank you for all your love and support over the years. I could not have done this without you. To the rest of my New Zealand family, Anahera, Marlene, Trina and family, thank you. To my extended family in Ambae, Santo, Vila and elsewhere, thank you. To my ancestors, thank you. And to my family back home in Vanuatu, Dad, Vatu, Viran, Tawi, Vempo, Vepaia and baby Paia, thank you. I thank and love you all. And finally, to Mum, this thesis began for you and it is for you. I love you and thank you.

ACRONYMS AND ABBREVIATIONS

AF	Analytical Framework
BCSD	The “Building Capacity for Sustainable Development” research project
FRST	Foundation for Research, Science and Technology
MOTR	Middle-of-the-road thinking and acting
NSS	National Sustainability Scenarios initiative
SAR	Social accounting research
SD	Sustainable Development

ABSTRACT

Indicators show that we live in a time of unprecedented global crises. Violence and abuse are epidemic, social inequalities are increasing, the global socioeconomic system is locked on a path of ecocidal growth, and a climate catastrophe looms. These patterns indicate that our social systems are failing and require radical change. However, most social accounting research (“SAR”) and practice, in line with most of the wider fields of accounting research and practice, have ignored or underplayed these grave realities and have failed to analyse critically the systems of power from which these crises have arisen. And critical scholars have shown that this unreflective lack of critique is due in part to social accounting research and practice being inadvertently “captured” by hegemonic discourses and theories that serve as ideological props for existing systems of power.

This thesis explores how SAR and practice could be re-oriented so as to be more effective in addressing the social and ecological crises we face today, first, by making use of a range of critical social theories to examine how social accounting research and practice might be “captured” and become complicit in perpetuating these crises, and secondly, by using ideas from Paulo Freire’s radical pedagogy to explore how they could more honestly confront these realities. The empirical centrepiece of the analysis is the Building Capacity for Sustainable Development (“BCSD”) project’s National Sustainability Scenarios initiative – a social accounting case study which forms part of this PhD – and it is extended to an interrogation of dialogic SAR and SAR more broadly.

The contributions of this thesis are four-fold: methodologically, it offers analytical heuristics for making sense of social accounting research and practice as hegemonically structured and ideologically-laden fields that are directly implicated in perpetuating social-ecological crises, and for evaluating engagement practices from a critical pedagogical standpoint; empirically, this thesis evaluates a case study using a social accounting technology – scenario planning – that to date is under-researched; in terms of analysis, it builds on earlier critiques of social accounting “capture” by extending it to “critical” forms of SAR and interrogates this “capture” in relation to systems of power such as capitalism, industrial civilization, white supremacy and patriarchy that tend mostly to be overlooked in the literature, both singularly and as intersecting systems; and in terms of reconstructive exploration, this thesis offers insights on how social accounting research and practice might look if driven by the critical pedagogical imperatives of truth-telling – that is, facing rather than evading the realities of systemic violence and structural power that we are confronted with today.

Although SAR is broadly concerned about social justice and ecological sustainability, this thesis shows that much of it legitimates the intersecting systems of predatory capitalism, white supremacy, and patriarchy and downplays the realities of imperialism, colonization, class warfare, patriarchal violence, and ecocide that these systems of power produce. Moreover, and perhaps more problematically, although the BCSD case study, and the dialogic SAR literature which was considered, appeared to be underpinned by many of the ethical principles of critical pedagogy, deeper analysis revealed that they too align more closely with an uncritical liberalism, rather than critical pedagogy, in their unwillingness to challenge the social hierarchies and ongoing realities of imperialism, colonization, and catastrophic violence to which they give rise. A reconstruction of the initiative, drawn from more radical interpretations of Freire’s approach, suggests that more critical approaches to social accounting and engagement praxis are possible, although not without challenges because they would require that social accounting scholars privilege the intellectual and moral values of truth and justice over those of privilege and power.

CHAPTER 1

WAR AGAINST PEOPLE AND THE PLANET, SOCIAL ACCOUNTING, AND THE NEED FOR RADICAL CHANGE

1.0 INTRODUCTION: A STATE OF EMERGENCY, OUR WORLD TODAY

“What is your personal carrying capacity for grief, rage, despair? We are living in a period of mass extinction. The numbers stand at 200 species a day. That’s 73,000 a year. This culture is oblivious to their passing, feels entitled to every last niche, and there is no roll call on the nightly news.”

(Keith, 2011a, pp. 21-22)

“In order for us to maintain our way of living, we must, in a broad sense, tell lies to each other, and especially to ourselves. It is not necessary that the lies be particularly believable. The lies act as barriers to truth. These barriers to truth are necessary because without them many deplorable acts would become impossibilities. Truth must at all costs be avoided. When we do allow self-evident truths to percolate past our defences and into our consciousness, they are treated like so many hand grenades rolling across the dance floor of an improbably macabre party. We try to stay out of harm’s way, afraid they will go off, shatter our delusions, and leave us exposed to what we have done to the world and to ourselves, exposed as the hollow people we have become. And so we avoid these truths, these self-evident truths, and continue the dance of world destruction.”

(Jensen, 2004, p. 2)

If every book is a product of its time, this thesis is one that has emerged from a growing awareness of the severity, scale and depth of the global crises human beings are currently experiencing. Around the world, social inequalities are escalating, violence is epidemic, and the Earth’s biosphere is in decline (Allman, 2001; Keith, 2011a).

SOCIAL JUSTICE

Among the most pernicious aspects of our societies, both internationally and in particular countries, are the high levels of social inequality and poverty. This inequality and material deprivation, moreover, are not accidental, but are products of intersecting class-, race-, and gender-based hierarchies of power.

Class inequality

Inequality is a permanent feature of capitalism (Piketty, 2014; Harvey, 2010), and the gap between rich and poor is growing. From the mid-1980s to mid-2000s, the gap between New Zealand’s rich and other groups widened faster than in any other developed country (Rashbrooke, 2013, p. 1). In New Zealand, the top one per cent of the population owns three times more than the bottom fifty per cent (Rashbrooke, 2013, p. 2). The bottom fifty per cent, 1.45 million people, own five per cent of New Zealand’s wealth (ibid.). New Zealand now has the widest income gaps since detailed records began in the early 1980s.

In the United States, the top twenty per cent of people own eighty-five per cent of the nation’s wealth, leaving only fifteen per cent of wealth to be distributed among the remaining eighty per cent of the population (Domhoff, 2010). The top one per cent has been doing better

in recent years: it now captures one-quarter of the country's income and controls forty per cent of wealth. Compared with twenty-five years ago, it had twelve per cent and thirty-three per cent respectively (Stiglitz, 2011). The latest census figures released in September 2013 show that 46.5 million people in the United States lived in poverty – the most in the fifty-four years since records were kept (U.S. Census Bureau, 2013).

Globally, some good news is that the number of people in “extreme poverty”, which is defined as living on less than \$1.25 a day, has been declining over the past twenty years (World Bank, 2008). Although this is “good news” of sorts, it has to be understood within the broader context whereby one-third of people on the planet live on less than \$2 a day, while one-half – some three billion people – live on less than \$2.50 a day (World Bank, 2008).

Such inequality poses a serious threat to meaningful democratic practice because it increases the ability of oligarchic elites to capture the political processes of representational democracies (Hedges, 2010b), the organs of liberal democracy that enable meaningful incremental and piecemeal social reforms (Hedges, 2010b), and the organs of popular capture that ought to foster critical public debate (Hedges, 2010a). Such inequality also undermines capitalism's claims to being a social system which is based on rationality and efficiency, by exacerbating volatility, reducing production, and slowing economic growth (Jensen, 2013, p. 15). When social inequality leaves much of the population unemployed, struggling under inadequate educational conditions and dilapidated neighbourhoods, this means effectively that the most valuable “asset”¹ of capitalism – people – are arguably being “used” irrationally and inefficiently (Stiglitz, 2010). The most important problem caused by this inequality, aside from these more “pragmatic” considerations, is the fact that every day thousands of people die and billions more suffer as a consequence.

Race inequality

In New Zealand and the United States, this class divide is also racialized, which should not be surprising given that both are countries that have not transcended the white-supremacist ideology and colonial conditions on which they were founded (Jackson, 2007, 2008; Jensen, 2005, 2013). In New Zealand, one in ten Pākehā (ethnic Europeans) lives in poverty; compared with one in five for Māori and Pacific Island peoples (Mila, 2013). The

¹ “Asset” is in quotes because the term itself reflects the dehumanization of human beings that capitalism is predicated on. People cannot be reduced to “things,” to objects that are primarily valued according to their “utility” or instrumental value for another person, but that is what capitalism's commodification of workers' labour-power entails (Polyani, 2001; Ollman, 1976).

unemployment rate for Pacific peoples in the past three years is two to three times higher than the general population rate (Rashbrooke, 2013). Although Māori comprise only fifteen per cent of New Zealand's total population, they comprise fifty-one per cent of its prison population (Statistics New Zealand, 2012).

The reports from United for a Fair Economy, which produces some of the most systematic ongoing studies of racialized inequality for the United States, show that racialized disparities in income will continue to perpetuate structural poverty in coloured communities unless changes are made, and that the overall trend of increasing wealth inequality actually entrenches the racial divide.² This racialized disparity is most starkly manifested in the realities of mass incarceration. Even though the Black community makes up only some fifteen per cent of the United States population, it makes up forty per cent of the prison population, and in some states accounts for as much as fifty per cent (Alexander, 2010). Blacks are six times more likely than whites to be in prison, and people of colour comprise more than sixty-five per cent of the prison population (ibid). This mass incarceration of black and other non-white people has been largely driven by the so-called “war on drugs,” resulting in sixty-eight per cent of black men born since the mid-1970s having prison records (United for a Fair Economy, 2012; see footnote 2 above). This racialized implementation of the drug war, combined with the alleged institutionalized racism of the legal system itself, has created a “new Jim Crow” (Alexander, 2010) reflecting that the “racial caste system” is “alive and well” in contemporary United States (Karlin, 2012).

These racialized disparities are not limited to specific nation-states because they also hold true at the global level. The majority of those who live in poverty – the one-third of the planet living on less than \$2 a day and the one-half living on less than \$2.50 a day (World Bank, 2008) – are disproportionately non-white and located in the “Third” or “developing” World which has suffered or continues to suffer from military and/or economic domination by the First World, led today by the United States (Jensen, 2010; Chomsky, 2010).

To recognize these enduring patterns of racialized inequalities is not to underestimate the profound struggle for voting and civil rights that has taken place in New Zealand and the United States for indigenous, black and other non-white people, but it highlights that serious substantive equality remains an unrealized goal, that the struggle for racial justice is still

² United for a Fair Economy, “State of the Dream 2012: The Emerging Majority,” January 12, 2012. http://faireconomy.org/sites/default/files/State_of_the_Dream_2012.pdf.

relevant, and that without active anti-racist struggles there is strong likelihood that trends toward greater inequalities could further deteriorate.

Gender inequality

Similarly, while there have been advances for women's rights (Van der Gaag, 2004; Banyard, 2010), both New Zealand and the United States, as in much of the world, remain deeply patriarchal societies; improvements in some areas, such as greater access to education and employment women were traditionally excluded from, have not dislodged more entrenched problems (Jensen, 2013, p. 17).³ One problem is that women (and the children they tend to look after) comprise a disproportionate number of the world's poor. In New Zealand, over the second half of the twentieth century, the average income for all women compared to men's has increased from approximately twenty per cent in 1951 to approximately sixty per cent in 1991, but it has since stalled at that level (Rashbrooke, 2013, p. 4).⁴ Of the 800 thousand New Zealanders living below the poverty line, the majority are women, and many (estimated between 170 thousand and 270 thousand) are children (Rashbrooke, 2013, p. 6). Of these children, one in four is a Pacific child (Mila, 2013).

Similarly, in the United States, the pay gap between women and men is now approximately seventy-seven per cent, but this has hardly narrowed since around the mid-1990s, and although women have comprised fifty per cent of all college graduates during the last thirty or so years, men still hold the vast majority of leadership positions in government and industry (Sandberg, 2013). In 2012, five million more women than men lived below the poverty line, and although children comprise 23.7 per cent of the total United States population (73.7 million children), they comprise 34.6 per cent of Americans in poverty and 35 per cent of those in "deep poverty" (ibid.).

At a global level, the feminization of poverty is stark. Although women comprise more than half the world's population and perform two-thirds of the labour, they receive only ten per cent of the world's income and own only one per cent of the world's wealth (Banyard, 2010, p. 2). Poverty, in this light, has a female face: seventy per cent of those living on \$1 or

³ A key dimension of these more deeply entrenched problems are the cultural and sexual aspects of women's subordination under patriarchal cultures (see, for example, Jeffreys, 2005; Wittiq, 1996; Bartky, 1990; Dworkin, 1988).

⁴ The gap between women's and men's earnings has narrowed since the 1972 Equal Pay Act but progress has slowed in recent years (ibid., p. 5). The gap is now around 13%, and is much wider for weekly and annual earnings (ibid.). A lower proportion of women is promoted to senior positions in almost every occupation, including the highest echelons of the corporate world and Parliamentary politics, and women are also concentrated in particular occupations and sectors that are low-paid and arguably under-valued (ibid.). Not surprisingly, given the racialization of inequality, Māori, Pacific and immigrant women are particularly over-represented in this low-paid work (ibid.).

less a day are women and two-thirds of the 780 million people who are illiterate are also women (ibid., pp. 5-6). UNICEF estimates that one billion of the world's children are deprived of one of the basic essentials for growth and development; some 300 million have insufficient daily food; in 2012, 6.6 million children died from preventable causes; fifteen per cent of the world's children engage in some form of child labour; and approximately 18 thousand children die each day (UNICEF, 2014). These 18 thousand deaths a day account only for children less than five years of age (ibid.).

An important marker of the social status a class of people may have is the routine abuse perpetrated on them. The data on male violence against women reveals a world where intimate violence is epidemic, women and children bear the brunt, and the perpetrators are overwhelmingly male (van der Gaag, 2004; Banyard, 2010). A recent report by United Nations Women suggests that New Zealand has one of the worst rates of domestic violence in the OECD (UN Women, 2011). The study found that one-third of all women had reported experiencing physical violence from a partner during the period from 2000 to 2010. Women's Refuge reports that in New Zealand, police are called to around two hundred "domestic violence"⁵ situations a day, which is one every seven minutes on average. Eighty-four per cent of those arrested are men and police estimate that only approximately eighteen per cent of "domestic violence" cases are actually reported. A New Zealand study found that thirty-three to thirty-nine per cent of women experienced physical or sexual violence from an intimate partner in their lifetime (Farnslow and Robinson, 2004).

To extrapolate from the United States Department of Justice statistics on domestic violence, women are being beaten in the United States at a rate of one every fifteen seconds (Bureau of Justice Statistics, 2013). For many years anti-rape activists quoted the statistic that one in three girls in the United States were sexually abused and that thirty-eight per cent of women reported sexual abuse before they turned eighteen (Russell, 1984, pp. 285-286). A recent review by highly respected researchers for the U.S. Department of Justice concluded that in the United States at least one in every six women was raped at some time in her life. (Tjaden and Thoennes, 2006).

⁵ I put "domestic violence" in scare quotes because this masks the fact that the form it takes is overwhelming that of *male* violence against women. This masking of the gendered nature of this phenomenon is a form of euphemising language (Romito, 2010) that prevents us from clearly identifying perpetrators (men) and holding us to account for not only this abuse, but also the social system of dominance that this abuse props up. This is why bell hooks suggests that we call it patriarchal violence rather than "domestic violence" (hooks, 2000a).

At the global level, the picture is just as sobering. Human beings live in a world where half of all women will at some time experience life-threatening violence from a man, and where one in three women will be sexually abused (Banyard, 2011). Given the intense social pressure on women not to divulge such abuse, the exact figures cannot be known. However, given what is known about the high levels of routine abuse is that they lend weight to what feminists have claimed for years, namely, that this is a world that hates women and children (Jensen, 2007, p. 49). To claim this is a “woman-hating” (Dworkin, 1974) world is not to suggest that every man hates every woman or that all men engage in overtly misogynistic behaviour. Instead, it is based on the observation that “no society would let happen what happens to women and children in th[e] culture if at some level it did not have contempt for them” (Jensen, 2007, p. 50). Moreover, the epidemic levels at which women and children are abused by men should not be surprising because in the male-supremacist cultures in which human beings live, men are socialized to regard themselves as naturally dominant and women as naturally passive (Frye, 1992; Jensen, 2007); women are objectified and women’s sexuality is commodified (Jeffreys, 2005, 1997/2008, 2009); and men eroticize women’s subordinate status (MacKinnon, 1993; Wittiq, 1996; Jeffreys, 2005). The predictable result, as Robert Jensen has pointed out, is a world in which violence, sexualized violence, sexual violence, and violence-by-sex are so common that they must be considered normal – that is, an expression of the sexual norms of the culture, not as violations of the norms (Jensen, 2007, p. 48). It is no wonder that feminists call everyday life a state of perpetual war, a “war against women” that men carry out with a regularity that is despicable in terms of both its sadism and systematicity (Dworkin, 1988; French, 1992). This represents misogynistic violence on a considerable scale.

ECOLOGICAL SUSTAINABILITY

Ecologically too, the situation is dire. Of the many measures of ecological well-being – topsoil loss, groundwater depletion, chemical contamination, increased toxicity levels in human beings, the number and size of “dead zones” in the Earth’s oceans, and the accelerating rate of species extinction and loss of biodiversity – the increasing evidence suggests that the developmental trajectory of the dominant economic culture necessarily causes the mass extermination of non-human communities, the systemic destruction and disruption of natural habitats, and could ultimately cause catastrophic destruction of the biosphere.

Ecological drawdown, increasing toxicity, habitat destruction, and mass extinction

The latest Global Environmental Outlook Report published by the United Nations Environment Program (UNEP), the GEO-5 report, makes for sobering reading. As in earlier reports, the global trends portrayed are of continuing human population growth, expanding economic growth,⁶ and as a consequence severe forms of ecological degradation (UNEP, 2012; see also, UNEP, 1997, 1999, 2002, 2007). The ecological reality described is of ecological drawdown (deforestation, over-fishing, water extraction, etc.) (UNEP, 2012, pp. 72, 68, 84, 102-106,); increasing toxicity of the environment through chemical and waste pollution, with severe harm caused to human and non-human communities alike (pp. 173-179); systematic habitat destruction (pp. 8, 68-84) and climate change (33-60), which have decimated the number of species on Earth, threatening many with outright extinction (pp. 139-158).

Climate disruption

The most serious ecological threat on a global scale is climate disruption, caused by the emission of greenhouse gases from burning fossil fuels, other industrial activities, and land destruction (UNEP, 2012, p. 32). The GEO-5 report states that “[d]espite attempts to develop low-carbon economies in a number of countries, atmospheric concentrations of greenhouse gases continue to increase to levels likely to push global temperatures beyond the internationally agreed limit of 2° C above the pre-industrial average temperature” (UNEP, 2012, p. 32). Concentrations of atmospheric methane have more than doubled from pre-industrial levels, reaching approximately 1826 ppb in 2012; the scientific consensus is that this increase is very likely due predominantly to agriculture and fossil fuel use (IPCC, 2007). Scientists warn that the Earth’s ecosystems are nearing catastrophic “tipping points” that will be marked by mass extinctions and unpredictable changes on a scale unseen since the glaciers retreated twelve thousand years ago (Pappas, 2012). Twenty-two eminent scientists warned recently in the journal, *Nature*, that humans are likely to have triggered a planetary-scale

⁶ The report notes that the world’s human population reached 7 billion in 2011, and is expected to reach 10 billion by 2100 (UN, 2011) (ibid.). This increase also overlaps with the trend towards urbanization; in 1950 only 29% of the world’s population lived in cities; by 2010 urban proportion reached 50%, with 20 megacities (cities with populations of 10 million or more) (ibid., p. 8). Similarly, during the 20th century, the report notes that global economic output grew more than 20-fold, while materials extraction grew to almost 60 billion tonnes per year (ibid., p. 10; see also, Maddison, 2009). The report observes that “[s]hould global economic development continue in a business-as-usual mode and population projections persist through 2050, another sharp rise in the level of global resource use is likely” (ibid., p. 10; see also, Kraussman et al., 2009; SERI, 2008).

critical transition “with the potential to transform Earth rapidly and irreversibly into a state unknown in human experience”, which means that “the biological resources we take for granted at present may be subject to rapid and unpredictable transformations within a few human generations” (Barnofsky et al., 2012). This means that human beings are in serious trouble, not only in the future, but right now. The pre-industrial level of carbon dioxide concentration was about 280 parts per million (ppm). The Intergovernmental Panel on Climate Change (IPCC) estimates concentrations could reach between 541 and 970 ppm by the year 2100. However, many climate scientists consider that levels should be kept below 350 ppm in order to avoid “irreversible catastrophic effects” (Hansen et al., 2008). “Catastrophic warming of the earth” would mean a planet that is too hot for life – that is, *any* life, and *all* life (Mrasek, 2008).

Where are we heading?

We need to analyze the above information and ask the simple questions: what does it signify and where will it lead? In terms of the social crises of inequalities, the pattern of human development suggests clearly that although capitalism is capable of raising the economic productivity of many countries as well as international trade, it also produces social injustices on a global scale. The trajectory of capitalist economic development that people appear locked into is of perpetual growth that also produces significant human and social suffering. In terms of the ecological situation, the mounting evidence from reports, such as those published by UNEP, suggest that a full-scale *ecocide* will eventuate and that a *global holocaust* is in progress which is *socially pathological* and *biocidal* in its scope (UNEP, 2012; see also, UNEP, 1997, 1999, 2002, 2007). Assuming the trends do not change, the end-point of this trajectory of perpetual economic growth, ecological degradation, systemic pollution, mass species extinction and runaway climate change, which human beings appear locked into, will be *climate apocalypse* and *complete biotic collapse*.

1.1 ACCOUNTING RESEARCH AND INTELLECTUAL FAILURE

Given the serious and life-threatening implications of these social and ecological crises outlined above, it would be reasonable to expect they should be central to academic concerns, particularly given the responsibilities of academics as intellectuals. As the people

whom society subsidizes to carry out intellectual work,⁷ the primary task of academics is to carry out research that might enable people to deepen their understanding of how the world operates, ideally towards the goal of shaping a world that is more consistent with moral and political principles, and the collective self-interest (Jensen, 2013, p. 43). Given that most people's stated philosophical and theological systems are rooted in concepts of justice, equality and the inherent dignity of all people (Jensen, 2007, p. 30), intellectuals have a particular responsibility to call attention to those social patterns of inequality which appear to be violations of such principles, and to call attention to the destructive ecological patterns that threaten individual and collective well-being. As a "critic and conscience of society,"⁸ one task of intellectuals is to identify issues that people should all pay attention to, even when – indeed, *especially* when – people would rather ignore the issues (Jensen, 2013, p. 5). In view of this, intellectuals today should be focusing attention on the hard-to-face realities of an unjust and unsustainable world.

Moreover, intellectuals in a democratic society, as its "critic and conscience", should serve as sources of independent and critical information, analyses and varied opinions, in an endeavour to provide a meaningful role in the formation of public policy (Jensen, 2013c). In order to fulfil this obligation as "critic and conscience," intellectuals need to be willing to critique not only particular people, organizations, and policies, but also the systems from which they emerge. In other words, intellectuals have to be willing to engage in radical critique. Generally, the term "radical" tends to suggest images of extremes, danger, violence, and people eager to tear things down (Jensen, 2007, p. 29). Radical, however, has a more classical meaning. It comes from the Latin *–radix*, meaning "root." Radical critique in this light means critique or analysis that gets to the root of the problem. Given that the patterns of social inequality and ecocidal destruction outlined above are not the product of a vacuum, but instead are the product of social systems, radical critique simply means forms of social

⁷ By suggesting that academics are intellectuals, I am not suggesting that only academics are intellectuals. If intellectual work is not only a synonym for thinking, but rather "a systematic effort to (1) collect relevant information and (2) analyze that information to discern patterns that help us deepen our understanding of how the world works, (3) to help us make judgements about how we want to shape the world" (Jensen, 2013, p. 11), then clearly many different kinds of people do such intellectual work – as Robert Jensen notes, "not just professors, but students, organizers, political activists, journalists, and writers and researchers of various kinds" (ibid.).

⁸ In a democratic system, academic research, like journalism, is ideally a critical and independent source of information, and analysis, consisting of varied opinions that citizens need who wish to play a meaningful role in the formation of public policy (Jensen, 2013b). The operative terms here are "critical" and "independent" – to fulfil the responsibility of being society's "critic and conscience", academics need to be willing to critique not only specific people and policies, but the systems from which they emerge, and they must be as free as possible from constraining influences, both overt and subtle (ibid.).

analysis, which are not only concerned about these social and ecological injustices but also trace them to the social systems from which they emerged, which would subject these very systems to searching critiques. Such searching critique is challenging because, generally, the dominant groups which tend to subsidize intellectuals (universities, think tanks, government, corporations) are the key agents of the social systems that produce inequalities and destroy ecosystems (Jensen, 2013, p. 12). The more intellectuals choose not only to identify patterns but also highlight the pathological systems from which they emerge, the greater the tension with whoever “pay[s] the bills” (ibid.). However, this may arguably be unavoidable today, given that the realities of social inequality and ecological catastrophe show clearly that our social systems are already in crisis, are pathological, and in need of radical change.⁹

To adopt a radical position, in this light, is not to suggest that we simply need to abolish capitalism, or to imply that if we did so all our problems would be solved. For one thing, such an abstract argument has little operational purchase in terms of specifying how to go about struggling for change. For another thing, as this thesis will discuss, capitalism is not the only social system that we ought to be interrogating as an important systemic driver of social and ecological crises. Moreover, to adopt a radical position does not mean that we have any viable “answers” or “solutions” in terms of the alternative institutions, organizations and social systems that we could replace the existing ones with. There is currently no alternative to capitalism that appears to be viable, particularly given the historical loss of credibility that Marxism and socialism has suffered. As history has shown, some of the self-proclaimed socialist and communist regimes have had their own fair share of human rights abuses and environmental disasters, and the global left has thus far not been able to articulate alternatives that have managed to capture the allegiances of the mainstream population. Furthermore, given the depth, complexity, and scale of contemporary social and ecological crises, I am not

⁹ This idea of “radical change” should be clarified because in popular culture that forms the basis of “commonsense” (Gramsci, 1971) discourse it tends to be linked to the notion of “revolution” which often conjures up images of violent uprisings that often end in disaster (for instance, that create infrastructural breakdowns and power vacuums which is then often filled by totalitarian governments). These “commonsense” connotations put people off from the idea of radical change, and from wanting to identify, let alone engage with, anything that is labelled “radical” or “revolutionary” (see, for example, Eagleton, 2011, pp. 179-182 for a more nuanced discussion of this notion of “revolution”). This is not, however, what I mean by radical change. In the context of how radical critique is defined above (that is, critique that get to the roots of the problem), if the roots of our contemporary social and ecological are systemic in nature, and these social systems are in crises, radical change simply means change that is deep enough to actually involve fundamental changes in the material structures and social relations that make up these social systems. Radical change simply means structural or systemic change. On its own, it says nothing about how these structural transformations ought to come about, and it certainly should not be necessarily equated to violent struggles since, as history itself has shown, there are non-violent yet militant means that liberation struggles have pursued to bring about such revolutionary economic, political, and cultural changes. This association of “revolution” with connotations of violence and chaos is often framed within a “reform/revolution” dichotomy in mainstream discourse that functions ideologically to discourage people from asking important and difficult questions about the social systems under which we live, and to opt instead for “reform,” which, under this framing, means being open to piecemeal and incremental reforms, but accepting the fundamental structures as they currently are (Eagleton, 2011, pp. 179-183).

sure if there *are* any viable alternatives or, for that matter, any guarantees that we can actually prevent and change the disastrous course of contemporary society. I certainly do not have any solutions. What I would argue, however, is that if we are to have any chance of not only ameliorating but also substantively addressing these social and ecological problems, before we can talk about alternatives or potential “solutions”, we first need to develop a clear understanding of the problems. And, as argued above, this involves, amongst other things, exploring why and how the existing social systems under which we live are producing the patterns of social inequality and ecological unsustainability that make up our realities today.¹⁰ To adopt a radical stance, in this light, is simply to insist that we have an obligation to honestly confront our social and ecological predicament and to ask difficult questions about the role that existing social systems might be playing in producing and exacerbating them.

However, this is not, what occurs in accounting research. Given the concerns that tend to preoccupy the bulk of accounting researchers – issues “such as stock market efficiency, earnings management, earnings coefficients, and voluntary disclosures” (Neu, 2001, p. 321) – issues such as human battery, rape, mountaintop removal, oceanic dead zones, mass poverty, mass extinction, and catastrophic climate change would not appear to be regarded by most accounting scholars as relevant and legitimate accounting topics, much less important research concerns. Critical scholars have shown that the silence of accounting literature on important issues such as social inequality and ecological degradation is far from accidental because it reflects the ideological and material interests that politically structure and hegemonically dominate the research field (see, for example, Tinker et al., 1982; Chua, 1986; Neu, 2001; Neu et al., 2001; Williams, 2004a, b, 2009). Ideologically or theoretically, mainstream accounting research is dominated by social and political theories such as neoclassical economics whose underlying presuppositions erase, homogenize, and naturalize unequal social relations (Cooper, 1980; Neu et al., 2001; Everett, 2003; Williams, 2004a, b).¹¹ Materially, the outputs of the accounting field tends to reflect the institutional

¹⁰ This need to critically reflect on and understand how things currently are implies a need for education, and in particular, critical education, as an important precondition of emancipatory social change – a theme that I will take up and develop further in the thesis (see, for example, Freire, 1972; hooks, 1984, 2000; Gramsci, 1971).

¹¹ These assumptions include taking the abstract (decontextualized) individual as the basic social unit of analysis (Arrington, 1997; Tinker and Gray, 2003), thus erasing the structural inequalities that individuals actually live within; treating the “economy” as separate from “politics”, “society” and the wider “environment” (Tinker, 1988; Everett, 2004), thus enabling accounting research to routinely overlook the political, social, and ecological implications of accounting and business activities; and portraying accounting practice as simply a technical practice only concerned about specifying the most effective and efficient procedures or “means” that organizations can use to achieve pre-given goals or “ends”, rather than a politically partisan and morally-laden practice that is intimately involved in promoting these ends, and legitimating the extant institutions and power relations on which they are based.

structuring of the field (Neu, 2001). At a more restricted level, these outputs tend to reflect the views of those academics with the “symbolic capital” (prestige, reputation, renown, personal authority) and institutional positioning such as control of top-tier journals that enable them to impose their vision of the world on the organization of the field (Cronin, 1996; Everett, 2001; Neu, 2001). At a broader, these visions themselves reflect the interests of the dominant power blocs whose values academics internalize, and to whom they are beholden to (Neu, 2001). This hegemonic capture has led the accounting discipline to habitually ignore these social and ecological realities and to avoid honestly confronting important questions they raise about the social and economic systems people live in, way of life, and the role of accounting itself to address the social and ecological problems of the twenty-first century.

1.2 THE ROLE OF ACCOUNTING IN SOCIAL/ECOLOGICAL CRISIS

The accounting literature’s tendency to ignore these realities of social injustice and ecological unsustainability represents one of accounting academia’s most egregious moral failings not only because of the intellectual responsibilities we have, as outlined above, but also because accounting is actually at the heart, as a key driver, of social and ecological crises. The “commonsense” (Gramsci, 1971) view of accounting is that it is an objective, value-free, technical enterprise that simply represents reality “as is” (Morgan, 1988, p. 477), and accountants as apolitical professionals whose work is predicated on the core values of neutrality, objectivity, and fairness. Critical scholars have powerfully demonstrated, however, that accounting, far from being merely a technical practice, is in fact a social and transformative practice that is deeply implicated in perpetuating many of the social inequalities and ecologically destructive activities that have emerged historically and that we are living through today. Critical research has shown that, normatively, accounting reflects and reinforces, the values of systems of domination (see, for instance, Hines, 1992; Cooper, 1992; Arrington, 1993); ideologically, it has the function of aiding in the construction of a dominant class hegemony by homogenizing, naturalizing, and universalizing social practices in a way that masks unequal social relations (Cooper, 1980, p. 164; see also, Neu and Taylor, 1996); and materially, in terms of its distributive function, it reflects these unequal relations by “appraising the terms of exchange between social constituencies (and by) arbitrating, evaluating and adjudicating social choices” (Tinker, 1985, p. 81). From this critical

understanding of accounting as a social and thus political practice, critical accounting research¹² has shown, for instance, how accounting is deeply implicated in many of the social and economic conflicts of the modern era, including its role in facilitating the processes of European and North American slavery (Fleishman et al., 2004; Lippman and Wilson, 2007); the holocausts of modernity, including the processes of colonization and neo-colonialism that keep indigenous peoples in relations of dependency and subordination (Neu and Graham, 2004; Neu, 2000; Neu and Graham, 2006); the Nazi holocaust, U.S. imperialism, and the promotion of war more generally (see, for example, Funnell, 1998; Chwastiak, 1996, 1999, 2006, 2008, 2013; Chwastiak and Lehman, 2008); imperialist processes that enable First World powers to continue to extract surplus value from the peripheral countries of the “under-developed” or “developing” world (see, for example, Tinker, 1980; Neu and Taylor, 1996); re-structuring organizational labour processes to facilitate work speed-up, and the increased exploitation and managerial control of labour (see, for example, Cooper, 1997; Cooper and Taylor, 2000; Bryer, 2006); and the neo-liberal privatization of healthcare, education, and the processes of neo-liberal globalization more widely (Everett, 2003; Neu and Graham, 2003). Accounting, in this light, more than just mediates exchanges relationships and contractual arrangements in a narrow economic sense because it also

¹² Critical accounting research (“CAR”) has been defined in different ways. Tinker (2005), for instance, defines critical accounting as “encompassing all forms of social praxis that are evaluative, and aim to engender progressive change within the conceptual, institutional, practical, and political territories of accounting” (p. 101). For Tinker (2005), this definition recognizes the historically contingent character of all forms of accounting thought (and social consciousness more generally), and extends to encompass the work of researchers who might, for various reasons eschew the term “critical”, but is distinguished by the way they “[challenge] the (mainly social) obstacles that are specific to our social system, that subordinate individual and collective development to the priorities of Capital accumulation” (ibid.). If “social system” is defined broadly to not only include the class-based system economic system of “capital” and capital accumulation, but also other relations of domination and subordination based on hierarchies of race and gender, this definition is useful as a working definition for the thesis. Neimark (1990) notes that in terms of theory, CAR draws from many intellectual sources. In some cases, its critiques are “drawn from postmodern philosophers such as Foucault (e.g. Burchell et al., 1985; Loft, 1986; Knights & Collison, 1987; Hopwood, 1987); Derrida (Arrington & Francis, 1989; Lehman and Tinker, 1987); and Ricoeur (Arrington & Francis, 1989b)” and “[i]n other cases, the critiques find their intellectual inspiration in the writings of Habermas (Willmott, 1983; Chua, 1986b; Laughlin, 1987, 1988); Marx and the early critical theorists, such as Adorno and Benjamin (e.g. Neimark & Tinker, 1987; Tinker, 1985, 1988; Galhofer & Haslam, 1988; Neimark, 1983); or from other theorists in the social sciences (e.g. Cooper, 1983; Chua, 1986a, 1988; Tinker, 1986, 1988; Morgan, 1988; Hopper & Powell, 1985; Puxty et al., 1987)” (pp. 105-106). What they all share in common, according to Neimark (1990), is “an effort to tear accounting from its foundations in modernist/Enlightenment ontology and epistemology and to situate accounting in the world of lived experience as both a product of social construction and as an architect of social experience” (p. 106). In this light, CAR can be usefully distinguished from “mainstream” and “interpretive” research as outlined by Chua (1986) in terms of their underlying epistemological and ontological presuppositions. While a detailed discussion of the presupposition is beyond the scope of the thesis, three points are worth mentioning in terms of making sense of CAR. First, whereas mainstream accounting research subscribes to an objectivistic epistemology that depicts knowledge (and wider reality) as objective, “out there”, and separate from the human subject, interpretive research and CAR recognizes the socially constructed nature of knowledge and wider human existence. Secondly, in terms of ontology, whereas both mainstream and interpretive research overlook and reify structural arrangements and systemic inequalities when trying to make sense of accounting, organizations and society (Chua, 1986, pp. 611, 619), for CAR these concerns about injustice and power are at the heart of its analysis (pp. 619-621). And third, in terms of research orientation, whereas mainstream research concern itself only with explicating the “laws” regulating human behaviour (that it treats as “objective” and beyond human control), and interpretive research with explaining and understanding human actions and how the social order is produced and reproduced (p. 615), CAR has the critical imperative of identifying and challenging those forms of domination that act as ideological and material barriers to self-realization (p. 622).

mediates *social, cultural* and *political* relationships and arrangements. In its distributive function, it facilitates the unequal distribution of wealth that characterises our contemporary situation; and as an ideological tool that facilitates and legitimates organizational decision-making it can be seen to be at the heart of the current pattern of ecological destruction because of the way it reflects global capitalism's value-system of privileging capital accumulation over all other social and ecological considerations, and reinforces and rationalizes its systemic imperatives of unceasing expansion, and never-ending economic growth (see, for example, Hines, 1992; Tinker, 1985; Everett, 2003; Chwastiak and Lehman, 2008).

1.3 SOCIAL ACCOUNTING AND HEGEMONIC CAPTURE

Not all accounting literature has overlooked social and ecological crises. There are traditions in the literature in which the problems of social inequality, poverty, and environmental degradation are central concerns. As discussed above, CAR is one such field. Social accounting research (SAR) is another. Indeed, it is arguably the one field in which the issue of how we could account for social and environmental impacts of business activity has been addressed most consistently and systematically over the years (see, Mathews, 1997; Parker, 2005; Owen, 2007, 2008; Gray, 2002, 2005, 2010; and Gray et al., 2009 for useful reviews of the field).¹³ There are three important reasons that make SAR an important field for producing research that addresses social and ecological crises. The first is that, for many scholars, SAR derives its normative rationale from an explicit concern with social dislocations and environmental degradation of contemporary capitalism (see, for example, Gray et al., 1995, 1996, 1997; Owen et al., 2001; Spence, 2009). In other words, it begins with an explicit concern about social and ecological crises. Secondly, one of the enduring and distinguishing aspects of SAR over the years has been a concern in exploring new forms of

¹³ "Social accounting" has been defined in a number of ways. The broadest definition is offered by Gray (2002b): at this general level, social accounting "can be usefully thought of as the universe of all possible accountings" (p. 692). The usefulness of this definition is that it highlights and affirms the idea that what is conventionally understood to be "accounting" (financial accounting, management accounting) is only a very narrow sub-set of all the possible forms that accounting could take. On the other hand, however, it is too broad to be operationally very useful as a guide to delineating the practical and research fields. A more useful definition, in this light, is that it is a generic term "to cover all forms of "accounts" which go beyond the economic and for the different labels under which it appears – social responsibility accounting, social audits, corporate social reporting, employee and employment reporting, stakeholder dialogue reporting as well as environmental accounting and reporting" (Gray, 2002, p. 688). Spence (2009) similarly defines the term social accounting as denoting "all elements of the practice of social, environmental and sustainability accounting and reporting" (p. 206). SAR, in this light, is research specifically concerned about theorizing, analysing and explaining social accounting practice.

accounting – what Gray (2002b) calls “new accountings” and “new imaginings” (pp. 687, 700) – that recognize the social and environmental consequences of organizational and business activities that conventional or GAAP-based accountings tend to erase and overlook as “externalities.” And third, another important aspect of SAR has been an ongoing concern with the practice of engagement: that is, engaging with organizational actors and other stakeholders to not only develop these new forms of social accounting practice, but also to implement them in concrete settings so that they become a part of meaningful decision-making processes and a means of bringing about institutional and social changes that are more transparent and more socially and environmentally benign. On the one hand, a greater awareness of social and environmental impacts could help organizational actors to choose developmental pathways that are more socially and environmentally benign; on the other hand, the increased visibility or transparency that social accounts produce could help render institutions more accountable to wider society. There is thus not only a transparency and accountability rationale to social accounting, but also a democratic one (see, Gray et al., 1996 for a more detailed discussion of these rationales). For a small yet significant number of social accounting scholars, the normative aspirations of SAR is not limited to accountability because they also identify social accounting as a potentially radical and emancipatory practice. For a small yet significant number of scholars in the field, social accounting actually has a radical and emancipatory intent in that it can play a useful role in elucidating the structural contradictions and conflicts of social systems in which we live, and also play a role enabling people to transform social systems to more enabling, socially and environmentally benign ways (see, for example, see, for example, Gray et al., 1996, 1997; Bebbington, 1997; Gray, 2002, 2005, 2007; Gray et al., 2009). For these scholars, “the social accounting project” is a term that can be used to refer to SAR that has these radical and emancipatory aspirations (see, Gray, 2002; Gray et al., 2009; Spence, 2009). The value of SAR, then, is that it provides space not only to critique the role that accounting currently plays in perpetuating social and ecological crises, but because it also has a long tradition of exploring alternative forms of accounting – social accounting – that can help ameliorate and address these problems (see, Gray et al., 1996 for a review of this history), and to carry out engagements with wider organizational and institutional actors for developing and implementing social accounts that might realize radical and emancipatory social change (see, Gray, 2002; Bebbington, 1997; Owen, 2007; Adams and Larrinaga-Gonzales, 2007; Bebbington et al., 2007b; Owen, 2007 for discussions of this theme of “engagement”). In this way, SAR offers

one of the most important avenues accounting scholars might engage if they wish to develop radical research that can address today's social and ecological realities.

Social accounting, however, both in terms of corporate reporting practice and the research literature, is for the most part not living up to these radical and emancipatory aspirations. Critical research has convincingly shown that the dominant trend in both social accounting reporting practice and research has been toward hegemonic capture and immanent legitimation rather than enlightenment and critical exposure. At the level of social accounting practice, studies have shown that corporate social reporting tends on the whole to selectively focus on the good news; ignore fundamental issues such as the distribution of social wealth; prefer to focus on disaggregated data and efficiency measures rather than carrying out more comprehensive environmental impact analysis (Gray, 2000; Gray and Milne, 2002, 2004); and make use of a very limited notion of sustainability that reduces it to concern for efficiency measures such as "eco-efficiency" rather than the more intractable problems of intra- and inter-generational equity and social justice (see, for example, Bebbington and Gray, 2001; Fayers, 1998; Gray and Milne, 2002; Milne et al., 2006).¹⁴ At the level of academic research, critiques have shown that rather than producing work that interrogates the structural inequalities and contradictions of existing social systems, SAR tends to reflect, reinforce and reproduce dominant ideologies that have the function of erasing these inequalities and legitimating existing oppressive systems of power (see, for example, Cooper, 1992; Cooper et al., 1992; Puxty, 1986, 1991; Tinker et al., 1991; Neu et al., 1998, 2001; Everett and Neu, 2000; Tinker and Gray, 2003; Cooper et al., 2005; Everett, 2004, 2007).

These tendencies toward "managerial capture" (O'Dwyer, 2003) and "academic capture" (Everett, 2007) have the effect of not only erasing structural inequalities and ensuring that systems of domination are unchallenged and remain in place, but also producing the impression that "the system is working" and that "progress is being made" (Everett and Neu, 2000). Rather than being practices that offer radical critiques of the social systems producing social inequality and ecological destruction, they become ideological practices that legitimate and therefore help in reproducing these very systems. The Italian Marxist and

¹⁴ That growing literature that looks specifically at the way that business uses the notion of "sustainability" through organizational sustainability reports show how these reports are not being used to substantively expose the social and environmental impacts of business activity, but rather to capture the sustainability agenda so that it does not challenge the fundamental imperatives of business-as-usual (see, for example, Livesey, 2001, 2002a, b; Livesey and Kearins, 2002; Milne et al., 2005, 2006; Tregidga and Milne, 2006).

cultural theorist Antonio Gramsci refers to this process of political domestication and ideological capture as cultural domination or *hegemony* (Gramsci, 1971).¹⁵ These tendencies toward hegemonic capture suggest that if the social accounting project is to have any hope of realizing the radical and emancipatory possibilities of social accounting research and practice, it can only be on the back of research that is attentive to these processes of capture, and that can go beyond critique to also begin exploring what more radical and emancipatory approaches to social accounting and engagement practice might look like that can render visible the structural inequalities and contradictions of existing social systems and engagement practices that fundamentally challenge the *status quo*.

1.4 CRITICAL/DIALOGIC SAR, CRITICAL EDUCATION, THE BCSD PROJECT, AND THE NSS INITIATIVE

These tendencies toward managerial and academic capture have spurred a number of social accounting scholars to begin a serious questioning of how the radical and emancipatory possibilities of social accounting could be more effectively realized, and one of the most promising developments coming out of this ongoing discussion has been the rise of “critical” SAR – that is, forms of SAR that consciously draw on the critical theories traditionally associated with CAR to inform their theorizations, analyses, and explanations of social accounting practice (for a sample of this critical SAR literature, see, for example, Tinker et al., 1991; Cooper, 1992; Buhr, 1998; Everett and Neu, 2000; Lehman, 1999, 2001, 2003, 2007; Unerman and Bennett, 2004; Gallhofer and Haslam, 2004; Boyce, 2004, 2008; Cooper et al., 2005; Thomson and Bebbington, 2005; Shenkin and Coulson, 2007; Bebbington et al., 2007a, b; Chwastiak and Lehman, 2008; Spence, 2009; Boyce and Greer, 2013; Brown and Dillard, 2013). This shift to more “critical” forms of SAR has huge promise for enabling the development of more radical and emancipatory forms of social accounting research, reporting, and engagement practice that can more effectively address social and ecological crises because it in the critical, rather than the interpretive or mainstream traditions (Chua, 1986), that we would find those social theories that offer radical (systemic, structural) critiques of the *status quo*.

¹⁵ This notion of hegemony, drawn from the critical theory of the Italian Marxist Antonio Gramsci, is discussed more fully in Chapter 3.

One of the sub-streams within the critical SAR literature with significant radical and emancipatory potential is dialogic SAR; an emerging body of work that draws on the ideas of critical education theorists such as Paulo Freire, Ivan Illich, and others to explore more empowering forms of social accounting practice and to re-think how social accounting engagements ought to be carried out (see, for example, Thomson and Bebbington, 2004, 2005; Coulson and Thomson, 2006; Bebbington et al., 2007a, b; Brown, 2009; Dillard and Roslender, 2011; Dillard and Yuthas, 2013). One of the reasons that makes dialogic SAR a promising area in which to develop more radical forms of social accounting research, reporting and engagement is that it recognizes and emphasizes the absolutely crucial role that educational or learning processes play in both maintaining existing systems of oppression and enabling their transformation. As Paulo Freire has argued, education can either be oppressive by encouraging people to uncritically accept rather than challenge the material conditions and relations that they find at hand (what he calls “banking education”) or it can be a liberating force when it takes on a more emancipatory or “dialogic” form that enables people to critically reflect on their social reality, to identify and make sense of the systems of domination and oppression that structure their lives, to challenge the ways in which they might also be playing in reproducing these oppressive structures, and to develop the will to challenge and transform these systems of domination (Freire, 1972; for other works that discuss the role of education in emancipatory change, see for example, see, for example, Freire, 1970, 1972, 1996; Gramsci, 1971; hooks, 2000, 2009).¹⁶

The value of critical education theorists is not only that they enable us to broaden our understandings of education¹⁷ and to make distinctions between oppressive and liberating forms of education, but also they offer important ideas on how social practices could be reconstituted in terms of their underlying processes of learning so that they can become sites of critical consciousness-raising and radical and emancipatory praxis. Dialogic SAR has drawn on these insights to not only critique existing forms of social and environmental

¹⁶ This is not the same as saying that emancipatory praxis can be *reduced* to the educational, but it is a *necessary if not sufficient* condition of emancipatory social change because in order for people to change their circumstances, they first need to learn about how these circumstances are oppressive and constraining, about the role that they themselves might be playing in reproducing these conditions, and that they can and should be changed. It is the empowerment that arise from this process of enlightenment or critical consciousness-raising that enables them to develop the will to struggle for change (see, Fay, 1987 for a more in-depth discussion of this educational process of enlightenment, empowerment and emancipation).

¹⁷ Freire, for instance, argues that education should not be understood as being restricted to schools, universities and formal educational settings. Instead, the process of learning should be understood as an ongoing and constitutive process that is basic to human experience and all processes of socialization. (Freire, 1972). In this light, accounting practice itself, as a form of knowledge and human communication, should be understood as an inherently educative practice that is amenable to critical evaluation from a pedagogical perspective (Thomson and Bebbington, 2005).

reporting (“SER”) and stakeholder engagement practices, but also to begin exploring more emancipatory forms of social accounting and engagement that are informed by “dialogic” or critical education theory. It therefore offers important resources for re-thinking SAR, social accounting, and engagement practice and re-orientating them in more radical and emancipatory ways.

In 2004, I became part of the Building Capacity for Sustainable Development (“BCSD”) project; a research project funded by the Foundation for Research, Science and Technology (FRST)¹⁸ and led by Landcare Research Ltd., one of the Crown Research Institutes in New Zealand, that had the overall aim of building the country’s institutional and social capacities to better address the social and ecological challenges that it is now facing by developing research and a range of policy planning tools to make sense of these challenges, and to effect transitions to more sustainable forms of development. This was a project that had a strong social accounting component. It sought to develop dialogic social accounting theory, and it undertook a number of engagement initiatives that developed dialogic social accounting technologies that people could use to cultivate more critical understandings of our current trajectory of unsustainable development and to more effectively address social and ecological crises. In order to carry out these social accounting initiatives, it brought together social accounting scholars who have been at the forefront of dialogic SAR. And as a PhD student, my role was to offer an analysis of one of these social accounting initiatives.

The initiative that I was most heavily involved with, and that I have chosen as the case study to analyse for this thesis, was the BCSD project’s National Sustainability Scenario (or “NSS”) initiative; an initiative that sought to develop sustainability scenarios that people could use to explore and address looming social and ecological challenges, and to make sense of how the choices we make today could affect future directions in terms of their implications for sustainability and sustainable development (or “SD”). As a form of sustainability planning that people could use to develop critical consciousness about the social and ecological challenges associated with sustainable development, NSS organizers conceptualized the NSS scenarios as a pedagogical tool that people could use challenge the “business-as-usual” mind-set that prevents us from addressing serious social and ecological

¹⁸ FRST, along with the Marsden Fund, is one of the major providers of external research funding in NZ. Whereas the Marsden Fund specializes in funding “blue sky” research, FRST is more “applied” in that it tends to fund research which provides concrete outputs that are taken up and institutionally implemented as part of the research project.

issues (Frame et al., 2007), identify the conventional and dominant “myths” that might distort people’s understandings of social and ecological realities (Frame et al., 2009), and develop more critical understandings not only about the future consequences of possible developmental directions, but also about the “structural” systems that produce them (Frame et al., 2007).¹⁹ In this light, the BCSD project and the NSS initiative represents one of the ways in which critical SAR scholars, and dialogic SAR scholars more specifically, are seeking to develop radical and emancipatory forms of social accounting that can more effectively address the social and ecological problems of our time.

1.5 THE PHD: ACCOUNTING FOR APOCALYPSE

Emancipatory potential, however, is one thing. Realizing it is quite another. Although SAR, particularly critical SAR, has significant radical and emancipatory potential, the tendencies toward hegemonic capture highlighted above make clear that if our research and engagement practices are not informed by an ongoing process of rigorous self-critique that analyses, exposes and challenges capture when and where it does occur, that continually asks questions about the criticality of our work, and that is constantly pushing us to deepen our assessments of the severity and scale of these problems, as well as the systems from which they emerge, there is little chance of developing a literature that can effectively speak to, let alone address, the social and ecological challenges of our time.

Research objective and questions

Given the above concerns, the overarching objective of this thesis is to undertake a re-think of social accounting theory and engagement practice that might help radicalize the social accounting project so it can become more effective in addressing the social and ecological challenges of today. It does so, more specifically, by carrying out a number of critiques that focus on the empirical case study of the BCSD project’s NSS initiative, but which also problematizes dialogic SAR, and the state of wider SAR literature. These critiques raise questions or “pose problems” (Freire, 1972) about their respective abilities so far, as practices that aspire to radical and emancipatory change, to address the social and ecological

¹⁹ The BCSD project and the NSS initiative are discussed in more detail in Chapter 4.

crises currently faced, and they open up a space for re-thinking how social accounting theory and engagement practices could be re-orientated along more radical and emancipatory lines. The central research question this thesis aims to address is therefore:

How could we re-orient social accounting theory and engagement practice so that they can address more effectively the social and ecological crises faced today?

In order to address this research question, a number of sub-questions are explored at four levels. The first level of questioning involves a critical “problematization” of SAR that enables us to raise questions about hegemonic capture. The sub-question pursued here is:

How can SAR be understood as a hegemonic field and in what ways can it be seen to be complicit in underplaying social and ecological crises and ideologically legitimating major social systems of power?

This critique of SAR reveals the literature’s erasure of some of the realities of systemic violence that leads it to underplay the depth and severity of existing crises, as well as of some of the major systems of power that can be seen as important structural drivers of the social inequalities and ecological destruction outlined above. This critique provides insight into the *politics* underlying of some of the important “silences” (Gallhofer, 1998; Dworkin, 1988) that appear to characterize SAR, and it then enables questions to be raised not only about whether it is hegemonically captured, but also whether the current theoretical frames that appear to dominate the field are actually capable of producing the type of critical analysis that social and ecological realities arguably demand. This problematization of SAR is carried out in the first part of Chapter 2.

The second level of questioning uses insights from the inquiry above to develop a critique or problematization of certain papers in the field of dialogic SAR, which scholars associated with the BCSD project produced. This critique provides insight into their modes of analyses as well as the critical theories of critical education, engagement and social change that organizers may have used to carry out the NSS initiative. By making the theoretical or political framing of these papers more visible, this critique raises questions about hegemonic capture, and highlights how “critical” dialogic SAR is, particularly in terms of being able to

confront social and ecological realities in radical ways, and how it has, to date, theorized critical education, engagement, and social change. The sub-question addressed is thus:

Is dialogic SAR critical or does it show signs of hegemonic capture?

The critique shows that although these papers appear to draw on critical theories such as those of Paulo Freire, the type of critiques or problematizations of social-ecological crises fall far short of what is arguably demanded by radical critique. Rather than elucidating important systems of power that are arguably at the heart of social and ecological crises, they erase and overlook these, along with the structural conflicts and social struggles of such systems of power. Instead of being aligned with more radical interpretations of Freire's critical pedagogy, the notion of critical education these papers appear to be based on aligns more closely with hegemonically captured forms of bourgeois or liberal education that Freire himself criticizes. This critique problematizes dialogic SAR, and also challenges the current lack of interest in the critical SAR literature about the issue of "academic capture" because it shows that even those research streams informed by forms of critical theory can still fall short of what is arguably required of radical research, particularly when it comes to critiquing major systems of power, and that they can be legitimating in terms of their "ideological and material effects" (Eagleton, 1990/2007). This problematization of dialogic SAR is carried out in Chapter 2.

The third level of analysis looks specifically at the BCSD project's NSS initiative. Drawing on an analytical framework informed by a re-thinking of social accounting theorizations of power, critical education, and engagement, as discussed in Chapter 3, this level of analysis carries out a critical evaluation of the NSS initiative that problematizes the sustainability scenarios that it produced, the process of engagement in which it was developed, and its underlying strategy of social change. By problematizing the scenarios, their ideological influences, and strategic framing, it enables us to raise important questions about its hegemonic capture, and about the type of pedagogical process that appeared to inform it. The sub-question addressed here is:

Was the NSS initiative critical or does it show signs of hegemonic capture?

The analysis shows that although NSS organizers appeared to use the language and rhetoric of critical pedagogy, the sustainability scenarios appear to reproduce the sanitizing language and silences of the wider literature outlined above, to have an uncritical acceptance of ecological modernization discourse, and the engagement process that NSS organizers adhered to appears to align more closely with hegemonically captured liberal education philosophies than with critical education approaches concerned about understanding the systemic roots of social-ecological crises and aimed at radical structural change. This critique of the NSS initiative is carried out in Chapter 5.

Given this, the final level involves a theoretical re-construction which considers whether the initiative could have been re-oriented in more critical and radical ways, using key ideas from Freire's critical pedagogy and the re-thinking of social accounting theory carried out in Chapter 3. The sub-question addressed here is:

How could sustainability scenarios initiatives be re-oriented using insights from radical pedagogy to become more effective in cultivating critical consciousness and praxis addressing social and ecological crises?

This level explores how the sustainability scenario planning initiatives could have been reconstructed in terms of scenario methodology, engagement process, and strategy of social change if it were informed by Freire's radical critical pedagogy and emancipatory notions of critical/revolutionary praxis and revolutionary social change. This exploration shows that there are ways of reconfiguring the sustainability scenario methodologies, scenario development workshops, and the wider strategy of social change so that sustainability scenario engagement initiatives can become more conducive to cultivating emancipatory praxis, and more effective in addressing social and ecological crises. This exploration also shows that opportunities did exist for BCSD researchers to have pursued such possibilities. This exploration of how the scenario-building could have been different is carried out in Chapter 6.

These levels of inquiry served to illustrate the differences between social accounting practices that are hegemonically captured and more radical alternatives, and to highlight that other ways exist of re-orienting the social accounting project, using radical political perspectives that could enable it to pursue initiatives that would address social and ecological issues and match the scope of problems humanity is confronted with today.

Research design

In order to address the research objective above, a number of methodological choices were made. First, the thesis adopts a dialogic mode of inquiry of questioning and “problematization” or “problem-posing”, following Paulo Freire (Freire, 1970), which serves as a “strategy for developing a critical consciousness” (Montero and Sonn, 2009, p. 80). This approach to critical consciousness is underpinned by the belief that as creative, critical and self-reflective beings, through a process of critical self-reflection, human beings can come to understand better the nature of societies lived in, the social systems of power that structure societies, and the role we ourselves might play in perpetuating them, and to collaborate and wrestle with changing them in substantive or radical ways so they might be more aligned with the emancipatory values of compassion, justice, equality, beloved community and ecological well-being (hooks, 2000a; Fay, 1987; Dillard, 1990, 2007; Molisa, 2011). On this view, social accounting practices not only construct and are constructive of the wider social process and totality of which it is a part, but they are also social practices that can be transformed into more critical and radical forms (Tinker, 1985; Lehman and Tinker, 1987; Neu et al., 2001; Dillard, 2007).

The second layer of choices pertains to the theoretical frames employed to carry out the above critiques. In order to “pose problems” about SAR, dialogic SAR, and the NSS initiative, in terms of how they appear to frame or “problematize” social and ecological crises, this thesis has drawn on a range of critical thinkers and radical political traditions which have offered important insights into the social systems of power that are arguably at the heart of the social and ecological crises outlined above. The two major thinkers this thesis pivots around, in terms of theorizing critical education and hegemonic capture, are Paulo Freire and Antonio Gramsci. Freire offers important insights into how engagement processes could be problematized from a pedagogical point of view, while Gramsci, through his concept of hegemony, enables us to raise questions about how SAR, dialogic SAR, and the NSS initiative could function to reproduce the status quo ideologically and materially.

The third layer of choices pertains to the selection of methods used to study the NSS engagement initiative. This was shaped by the exploratory, interdisciplinary, and critical nature of my research, and by the constraints of access, level of participation, and changing

circumstances of my involvement in the BCSD project itself. The evaluation makes use of case study analysis, drawing on my observations of the initiative, and from textual sources such as email correspondence, workshop material, and publicly available information such as website content and published articles and books.

And finally, the fourth layer of choices pertains to how the theoretical reconstruction of the NSS scenario-building initiative was carried out. In order to undertake this speculative exploration, the thesis makes use of how certain critical educators have interpreted Freire's critical educational approach so as to explore how scenario-building initiatives could be carried out in ways that would align more closely with Freire's own radical intent and with the intellectual concerns on which this thesis is based.

In line with the aim of developing "critical consciousness" (Freire, 1972), this research project is designed to encourage both reflexivity and self-reflexivity. In terms of reflexivity, the critiques deployed in the thesis are designed to bring to light the conceptual and ideological frames underpinning SAR, dialogic SAR and the BCSD initiative and their material effects in either challenging or legitimating existing social systems of power. Moreover, because critical consciousness also includes self-reflexivity, I also consider, in Chapter 7, how my own social location (background and social roles) may have influenced the theoretical, methodological, and analytical choices that I have made in carrying out this research project.

Ethical rationale, motivation, and hope

In developing these critiques of SAR and engagement practice, and using certain critical theories to call attention to the realities of systemic violence that the NSS case study, dialogic SAR and the wider SAR literature erase and the major social systems of power that they overlook, I do not claim that these theories have all the "answers" or that they offer any viable "solutions" in terms of effective strategies of social change. For one thing, I am not sure if there are any effective strategies. The social and ecological problems that we confront are too complex for any one theory to be adequate in terms of making sense of them all. They have characteristics that are historically unprecedented that these critical theories have traditionally not had to consider (see, for instance, Hedges, 2010, 2013). And we currently appear to lack fully explicated alternatives that offer viable substitutes for existing social

systems. Chris Hedges points out, for instance, that one of the most important historical shortcomings of the left has been its failure to articulate a viable form of socialism (Hedges, 2010). For another thing, these crises have a number of developing characteristics that make chances of success extremely slim. Given the powerful corporate and institutional forces that have a vested interest in protecting and propagating existing systems of power that keep us locked onto this current path of deepening social injustice and ecological catastrophe, there is little chance of ameliorating these problems, let alone dismantling and transforming these systems, particularly in the time we have available (see, for example, Hedges, 2009, 2010, 2014; Jensen, 2006a, b; Jensen, 2013). Many of these social and ecological problems are cascading, non-linear, and complex, with “tipping points” that, if crossed, make most efforts at mitigation and amelioration almost futile because they undergo sudden irreversible shifts and attain a momentum that is runaway and self-perpetuating.

Moreover, in using these critical theories, I also do not claim, as some of their variations have done, that abolishing the particular social system that is the target of their critique, all our problems would be solved. Although I draw on Marxian critiques of political economy, for instance, I do not claim that in abolishing capitalism that the problems of social inequality and ecological degradation will be solved because, as chapters 2 and 3 discuss, there are other social hierarchies or systems of domination such as white supremacy and male supremacy that intersect and interact with capitalism but that cannot be reduced to capitalism’s economic system of capital accumulation, and the problem of ecological collapse is far older than capitalism and can be traced back to the rise of agriculture and civilization itself. I would also not make this claim because I have not covered all of the forms of domination and oppression that structure our lives today.

A fundamental premise that I have used, however, in carrying out these critiques has been the idea that when we are faced with a difficult situation for which there are no obvious “answers” or “solutions” such as the social and ecological context in which we find ourselves today, the first step that we need to undertake is to muster the courage to honestly face it, to assess the actual depth and severity of the problems, and to identify the social systems from which they emerge (Jensen, 2013, p. 37). If we have not taken even this basic step, it is difficult to see how our discussions about “solutions” or “emancipation” can be very meaningful because “critical consciousness” (Freire, 1972) or “enlightenment” (that is, the very basis of empowerment and emancipation) (Fay, 1987; Dillard, 1990, 2007; Molisa,

2011) can only begin on the back of this struggle to “see clearly” – to cut through the ideological rationalizations that keep systems of oppression, and their destructive and violent effects erased, mystified, and overlooked, and to name and see them for what they are (hooks, 1995). In this light, a fundamental premise on which this thesis has been based is the idea that what academics should aim for, given the realities, is research that does not erase or deny them, but rather, wrestles honestly with them in ways that try to grasp the full scope of these problems. Humanity faces a global apocalypse on both social and ecological fronts, and accounting research and practice, in order to have any hope of addressing the intractable challenges they pose, must be able to honestly confront these realities. There are no guarantees that we will be able to solve these problems, but if we cannot honestly confront them, there can be no hope at the outset. As James Baldwin once said, “Not everything that is faced can be changed; but nothing can be changed until it is faced” (Baldwin, 2010, p. 34). To face honestly these social and ecological crises is the minimum that accounting academics should aspire to. They need to be able to account for apocalypse, and our accounts may need to become equally apocalyptic.

This claim needs clarification because most intellectuals associate apocalypticism with fantastical talk of rapture and tribulation, end-time cults, or science fiction (Jensen, 2013, p. 8). This tends to be off-putting because of the implication that “apocalyptic” talk could leave academics in a corner, predicting lakes of fire, rivers of blood or bodies lifted up to the heavens. Many people assume apocalypticism necessarily leads to claims that the world will end and that “the chosen” will transcend such a fate or at least weather transition to a new world. It does not lead to that. There is another way to understand the term. “Apocalypse”, as defined above, should be rejected because it rationalizes delusional and magical thinking, theological solipsism, fear-driven fantasies and claims of special selection, and self-righteousness and separation from others. Such definitions have no place in an intellectual ethos underpinned by critical thinking, realism, and compassion for each other and for the wider world. The notion of apocalyptic thinking I use, following the work of Robert Jensen, derives meaning from its etymological roots, which it shares with the term “revelation”.²⁰ Both mean a lifting of the veil, a disclosure of something hidden from most people, a coming to clarity (Jensen, 2013, p. 8). If academics were to follow many scholars who interpret the Book of Revelation not as a set of future predictions but instead as a

²⁰ Most theological discussions of revelation and apocalypse in the Christian tradition focus on the Book of Revelation, also known as The Apocalypse of John, the last book of the Christian New Testament.

critique of the oppression of the Roman Empire,²¹ to speak apocalyptically means, first and foremost to deepen human understanding of the world, and to see through the illusions which people in power create to keep others entrapped in systems they control (ibid.). To think apocalyptically, to come to a clarity of understanding, would force academics to confront the crises created by concentrated wealth and power; in today's image- and propaganda-saturated world (Herman and Chomsky, 1988; Hedges, 2010), this is no easy task. It makes the notion of revelation more crucial than ever.

In line with the notion of radical critique outlined above, this requires, first, a willingness to confront how dire matters actually are, and second, a willingness to confront the systems of power from which these patterns of social inequalities and ecological destruction arise. What the critiques of the NSS initiative, dialogic SAR, and the wider SAR literature are therefore designed to do is to draw attention to some of the ways in which our academic social accounting discourse currently falls short both in terms of recognizing severity of violence, abuse and destruction that is currently going on today, and also in terms of identifying and challenging the hierarchical social systems of capitalism, civilization, white supremacy, and patriarchy that can be shown to be structural drivers of social and ecological problems. They might not be the only systems of domination under which we live today, but as chapters 2 and 3 discuss, they are certainly some of the major ones and the fact that they tend to be overlooked are some of the most important barriers to developing a social accounting project and SAR field that can adequately speak to and address the social and ecological problems of our time. This sort of critical interrogation is necessary not only to enable both ourselves and others to develop the "critical consciousness" (Freire, 1972), which is the cornerstone of emancipatory praxis, but also, to think through how as academics we could radicalize the social accounting reporting and engagement practices we participate in which would serve as important vehicles by which we could struggle to address more effectively today's social and ecological problems. Robert Jensen suggests that to think apocalyptically in this manner would demand considerable courage and commitment, and would not be able to produce definitive answers; what it would offer is the ability to identify new directions and possibilities for radicalizing and deepening our work (Jensen, 2013, p. 9). In the broadest sense, this thesis is an exploration of exactly this: how we can radicalize SAR so that our research and our engagement practices can be more effective in addressing the

²¹ See, for example, Barr (1998); Howard-Brook (2010); and Pagels (2012).

social and ecological challenges of our time. As Chapter 2 will discuss in more detail, there is an important strategic and ethical rationale to this orientation: if we do not talk and act with these realities as background, as the socio-historical context from which our normative premises are formed, there is little chance of developing a social accounting project that will be able to adequately speak to, let alone address, the socio-environmental problems we are concerned about with the urgency and seriousness that actually matches the depth and scale of the problem; and if we cannot face directly the realities of systemic violence on which our current way of life, the dominant culture, is based, there is no way that we will be able to base our research on the principle of *compassion* in the sense that it is grounded on a sense of solidarity and love for those most violated and harmed by this way of life (Molisa, 2011). I do not want to erase these realities or those who suffer from it most. And I do not want a social accounting project that does that too. I want a social accounting project with not only the intellectual courage to address systemic violence and to face up to existing systems of power, but also the moral core to care for and to fight with the oppressed. I hope this PhD is a contribution toward this end.

1.6 OVERVIEW OF CHAPTERS

Given the above orientation, the thesis is structured as follows: Chapter 2 presents critiques of SAR and dialogic SAR outlined above; Chapter 3 outlines the basic theoretical concepts and analytical frameworks used to inform this thesis; Chapter 4 discusses research design and presents the case study background on the NSS initiative; Chapter 5 uses the analytical framework outlined in Chapter 3 to develop a critical evaluation of the NSS initiative; Chapter 6 describes the exploration of how the NSS initiative could have been carried out if informed by Freire's radical pedagogy; and Chapter 7 concludes the thesis by discussing its specific contributions, limitations, and potential areas for future research.

CHAPTER 2

LITERATURE REVIEW: A CRITICAL PROBLEMATIZATION OF SAR

2.0 INTRODUCTION

“A number of years ago Gray (1992, p. 401) suggested that academics can become unknowingly ‘placed in cages’, yet to date there has been little interest in how this might occur. While SEAR scholars have taken an interest in ‘managerial capture’ (cf. O’Dwyer, 2003), they have yet to make a move in the direction of self-reflexivity and the study of ‘academic capture’.”
(Everett, 2007, p. 96)

There have now been a number of authoritative reviews of the SAR field, as outlined in section 1.2. They show an academic field that has grown in scope during the past fifty or so years (Mathews, 1997; Gray, 2002, 2005, 2010), that has grown richer in theoretical diversity and made increasing use of different theoretical perspectives (Parker, 2005; Owen, 2008; Gray, Owen and Adams, 2010), that has become much more concerned with civil society accounts (Owen, 2008; Gray, 2010), and has endeavoured to energize its radical and emancipatory possibilities (Gray et al., 2009). None of these reviews, however, has chosen to discuss and evaluate SAR specifically from the *pedagogical* standpoint of whether it is actually effective in developing people’s *critical consciousness* about the social and ecological crises that confront societies today. This is a crucial oversight, particularly for an academic field that purports to have radical and emancipatory aspirations, because it is this educational aspect of emancipatory praxis – developing critical consciousness – to which researchers can most directly contribute through their research practices, and it also forms the basis of the emancipatory possibilities of social accounts themselves (Thompson and Bebbington, 2005). This chapter’s critical review of SAR is carried out with this concern in mind.

A number of criteria can be drawn on to “problematize” SAR from a critical pedagogical standpoint, in terms of its underlying theoretical frames, and although covering them all is beyond the scope of this chapter, two questions would enable important insights into SAR’s current critical consciousness-raising capacities, because they are arguably absolutely crucial for making sense of today’s social and ecological crises: “does SAR recognize the realities of systemic violence at the heart of social and ecological crises?” and, “does SAR address the systemic roots of social and ecological crises?”. The first question concerns the notion of *systemic violence* as found in the work of the radical feminist, Andrea Dworkin. Dworkin argues that every social system based on relations of domination and subordination has certain distinctive characteristics, one of which is violence that is “systematic, endemic enough to be unremarkable and normative, usually taken as an implicit

right of the one committing the violence” (Dworkin, 1988, p. 266). Thus, the high rates of battery, rape and other forms of male violence against women, discussed in Chapter 1, could be regarded as manifestations of this systemic violence; similarly for mass poverty, pollution, mass extinction, topsoil loss, and deforestation. From a critical-consciousness-raising point of view, to recognize the realities of systemic violence is crucial because it will enable people to grasp the *seriousness* and *depth* of social and ecological crises. Dworkin once suggested that much of the liberal feminism which came out of the academy is unable to understand prostitution for the reason that it ignores the realities of systemic violence that constitute it (Dworkin, 1997). I would argue, similarly, that if SAR does not address these realities of systemic violence, if accounting researchers do not discuss and act on these realities as the socio-historical background from which normative premises are formed, there is little likelihood of developing a social accounting project that can adequately relate to, let alone address, the socio-environmental problems people face, with the necessary urgency and seriousness they deserve. There is also an ethical rationale for being concerned with systemic violence, because if researchers cannot face directly the realities of systemic violence on which our current way of life, the dominant culture, is based, there is little chance that accounting research can be grounded on *compassion*, in the sense of being based on solidarity and love for those most violated and harmed by this way of life; the realities of systemic violence constitute their existential context.

The second question addresses the issue of how the causes of social and ecological crises can be framed. If accounting researchers are to act together, as some scholars have called for, to build a social accounting project that can effectively address social and ecological crises (Gray et al., 2009), this would require among other things a shared understanding of the causes of these problems. It would raise questions of whether targets are simply a few “bad apples”, such as corporations or politicians who corrupt otherwise workable systems, or whether the systems themselves are the problem. This would have important implications for the type of strategy of engagement and change that could be derived, because how researchers view the problem will dictate whether efforts should be directed simply by putting pressure on the people in power to act responsibly, assuming existing institutions and systems were sound, or should be directed at changing the systems themselves. From a critical-theoretical standpoint, to limit framing of the problem to particular people, organizations, or policies is arguably unjustifiable, because they are not separate from the wider material context of which they form part; it is precisely these wider

social systems that provide them with the background material conditions and social relations that determine how people tend to think and act (Marx and Engels, 1846; Ollman, 1976, 2003). Moreover, if accounting researchers were to build on the idea proposed in Chapter 1, that social inequalities and ecological destruction are not produced in a vacuum, but instead arise from social systems, researchers will need to *name* and identify these systems (Daly, 1979; hooks, 2000b). Various critical-theoretical traditions, which I shall discuss in more detail in Chapter 3, have suggested that the most crucial systems in shaping the social and ecological realities outlined in Chapter 1 are: *white supremacy* and *imperialism, capitalism, industrial civilization, and patriarchy*. Compelling reasons are offered for why they should be identified as the root systemic causes of the class-, race-, and gender-based inequalities, outlined in Chapter 1, as well as being the major structural drivers of ecocidal growth. In this light, a useful though by no means exhaustive way of “problematizing” the SAR literature, from a critical pedagogical standpoint, is to consider how it frames the causes of social-ecological crises and whether it addresses these particular social systems.

In this chapter I shall “pose problems” about how the SAR literature has to date approached these two issues of systemic violence and their systemic causes, and I shall also use this critique to question how “critical” certain research articles in dialogic SAR actually are, if problematized in relation to these concerns. The chapter content is structured in the following way. The first section (2.1) considers whether SAR recognizes the realities of systemic violence which various critical-theoretical traditions have identified as key aspects of the hierarchical social systems, outlined above. This section problematizes SAR by drawing attention to the “silences” (Gallhofer, 1998; Dworkin, 1988) much of the literature has about these realities. The second section (2.2) considers whether SAR addresses the systemic causes of contemporary social and ecological crises. This section “poses problems” for SAR by raising the concerns about which the literature has to date remained largely silent. It also considers whether the sustainability reporting and sustainable development accounts that are being pursued (Gray, 2010) are actually effective in making visible the realities of violence and their systemic causes, or whether they actually minimize or erase them. The third section (2.3) then uses these insights to “pose problems” about certain research articles in the critical dialogic SAR field, which have drawn on critical thinkers, such as Paulo Freire, to explore how critical education ideas could be used to radicalize social accounting approaches to engagement and social change. The final section (2.4) closes the chapter by considering what this problematizing critique suggests about the underlying politics of SAR.

2.1 DOES SAR RECOGNIZE THE REALITIES OF SYSTEMIC VIOLENCE AT THE HEART OF SOCIAL-ECOLOGICAL CRISES?

The following sub-sections highlight the “silence” in SAR literature about some specific forms of systemic violence, which various critical-theoretical traditions have suggested are central aspects of the systems outlined above. These forms of systemic violence are by no means exhaustive, but they are important characteristics academics could reasonably expect a literature to address if it were concerned with critically problematizing the social systems, outlined above, and with developing a deeper understanding of today’s social and ecological crises.

The “silence” in SAR about the realities of battery, incest, rape and other forms of male violence against women

Feminists in the anti-rape movement have long drawn attention to the fact that one of the most pernicious and damaging aspects of the condition of women living in patriarchal cultures is that they are subjected to endemic forms of brutality, violence, and abuse by men as a result of male dominance and their socially and sexually subordinated condition (Dworkin, 1988; MacKinnon, 1993; Romito, 2008).²² They argue that male sexual violence against women, moreover, is one of the most pernicious injuries that women sustain from men because it is often carried out by men who are their intimate partners (referred to by policy makers as “intimate partner violence” or “IPV”) or people close to them, such as family members, and because of the cultural “silence” that surrounds what is formally, legally and culturally condemned practice (Dworkin, 1988; Banyard, 2011). Feminists suggest that, rather than treating these forms of male violence against women as isolated or “domestic” affairs that are unrelated, they ought to be understood *politically* as one of the most direct and brutal means men use to habituate women to systematic degradation and abuse that is required of a subordinated class, and to enforce male dominance and the wider system of male supremacy in which men are the dominant sexual and gender class (see, for example, Frye, 1983, 1992; Dworkin, 1988; Armstrong, 1990; Johnson, 1990). If these

²² This is not to suggest that only women are the recipients of battery, rape, and sexual abuse; rather, that the dominant pattern is definitely a gendered one whereby the overwhelming majority of perpetrators are men, and most victims would appear to be women and the children who tend to be in their care (Romito, 2007; Banyard, 2011). Moreover, as a man, I would argue that my primary responsibility as an intellectual is to draw attention to male violence against women so that we do not lose sight of the fact that *we* are the problem insofar as we are the dominant class in cultures of male supremacy and the major perpetrators of such abuse (Stoltenberg, 1983).

arguments are true, it would be reasonable to expect these issues to be pursued in SAR, given its radical and emancipatory concerns.

However, SAR literature is largely silent about the realities of male violence against women. This is concerning because although the term “social accounting” would suggest that SAR is ostensibly concerned about “the social” or “society” (Gray, 2002), the general “silence” over the realities of male violence against women indicates that some of the taken-for-granted “truths” or underlying assumptions social accounting scholars appear to be operating by could be: (a) that these realities of systemic violence do not actually exist, (b) are unimportant (as research questions), or (c) are illegitimate (as research concerns). Other possible explanations are that social accounting scholars might somehow regard “social” issues (issues that SAR should concern itself with) such as “feminist” or “feminine” issues as separate concerns. Feminists have shown that such “silences” are not politically innocent, because they embed a sexual politics (see, for example, Shearer and Arrington, 1993; Hines, 1992). This hints of the possible presence of male privilege and unproblematized patriarchal assumptions about topic selection and research questions that might direct male researchers to largely overlook and deny these realities (Everett, 2004).

The “silence” in SAR about cultural genocide, war, and state terrorism against indigenous and Third World peoples

An important insight taught by radical indigenous activists and critical race theorists over the years is the idea that current forms of race-based inequality, both within particular countries and at the global level, cannot be adequately understood without contextualizing them within the five-hundred-year history of European colonization of non-white peoples, and the ongoing realities of imperialism and neo-colonial forms of domination, which are the key means of maintaining contemporary race-based disparities (see, for example, Bargh, 2007; Jackson, 2007; Churchill, 2001; Galeano, 1976; Jensen, 2004, 2005). This historical contextualization is important, not only in order to acknowledge the processes of genocide, mass extermination, land dispossession and colonization that were responsible for establishing white-supremacist societies and an imperialist global political-economy, but also for comprehending how the practices of genocide, dispossession and terrorism against indigenous and Third World peoples are ongoing today (see, for example, Bargh, 2008; Jackson, 2008; Jensen, 2004, 2005).

These connections are crucial for understanding, for instance, the current condition of Māori in New Zealand. The history of European colonization in New Zealand saw Māori dispossessed of almost ninety-five per cent of their land base (Rashbrooke, 2013), their economic, political and cultural institutions destroyed (Jackson, 2008), and proletarianized to the lowest levels of New Zealand's socioeconomic hierarchy (Walker, 1990; Consedine and Consedine, 2007; Poata-Smith, 1997). In order to retain control and sovereignty over the land base, the New Zealand settler state has consistently suppressed Māori tino rangatiratanga which is explicitly affirmed in both He Whakaputanga o te Rangatiratanga o Nu Tireni, the 1835 Declaration of Independence,²³ and Te Tiriti o Waitangi, the treaty document signed between Māori rangatira and the Crown that clearly delegates only kāwanatanga or the “function of government” to the Crown while declaring that tino rangatiratanga continued to reside with Māori (Jackson, 1992, 2008). This has led to the state periodically enacting its coercive arms to repress any Māori resistance that affirms tikanga Māori and tino rangatiratanga, and this continues to the present day (Jackson, 2008).

These connections are also crucial for understanding the global political-economy, in which the United States is the global military and economic hegemon. Critical thinkers on the intersections of colonization, white supremacy, and empire, show how the United States began on the back of the genocidal clearing and near wholesale mass murder of America's indigenous peoples;²⁴ developed through the second holocaust of United States history that was African slavery, and these processes of colonization, white supremacy and empire continue through the third holocaust, which is the attack on the Third World to extend and entrench the United States empire (Chomsky, 2010).²⁵ ²⁶ Robert Jensen notes that these three

²³ In this document, Te Whakaminenga (the “United Tribes”) declared their rangatiratanga (which is translated as “independence”) and affirmed that kingitanga and mana (which is translated as “all sovereign power and authority”) resided in them collectively.

²⁴ Estimates vary about the size of the indigenous population at the time Columbus landed in North America, but a conservative estimate is 12 million north of the Rio Grande, perhaps 2 million in what is now Canada, and the remainder in what is now the continental United States. By the end of the so-called Indian Wars, the 1900 census recorded 237,000 indigenous people in the United States. This amounts to an extermination rate of 95 to 99 per cent (Jensen, 2005, p. 30; see also, Churchill, 1997). In short, “the entire land base of the new nation was secured by a genocidal campaign that was almost completely successful” (ibid.).

²⁵ Most historians pinpoint the external phase of U.S. empire-building with the 1898 Spanish-American War and the takeover of the Philippines that continued for years after, and this project has gone forward in the early 20th century, particularly in Central America, where regular interventions made countries safe for U.S. investment (Jensen, 2005, p. 35). The U.S. empire emerged in full force after World War II as the indisputable global imperialist hegemon, and intensified its project of subordinating the so-called ‘developing’ world to the U.S. system (ibid.; see also, Churchill, 2003; Chomsky, 2010).

²⁶ I am aware of the debate over whether the term “holocaust” should be reserved for the Nazi's project of mass murder and attempted extermination of Jews in Europe in the World War II era. Millions of people – Jews, Roma, Slavs, Communists, homosexuals, and other official enemies of the Nazi State – were killed in an outburst of unspeakable violence and evil. I have chosen to use the term, however, following Robert Jensen, to describe the above events because they also involved the death of millions as a result of decisions of officials, backed by a significant portion of the dominant population (see, Jensen, 2005, p. 29). To honour the memory of all these victims, and to try to ensure that such events do not happen in the future, I think it is appropriate to use the term “holocaust” to all situations of such magnitude (ibid.).

holocausts “created the United States, propelled the United States into the industrial era, and created a worldwide United States empire – and in the process killed millions around the world, impoverished the lives of millions more, and ravaged other cultures [also exterminating many in doing so]” (Jensen, 2005, p. 29). The genocide and near-total extermination of indigenous peoples made the land available to this white-supremacist nation; African slave-labour for some 350 years provided the foundational labour for wealth accumulation in the South and industrial development in the North,²⁷ and United States subjugation of Third World nations ensured the expansion and continuation of the United States empire.^{28 29} Declassified United States documents from 1949 show that the United States regarded the Third World as nothing more than “a source of raw materials and cheap labour” (Chomsky, 2010, p. 13), and it has since given effect to these words by systematically preventing independent development throughout the Third World by invading countries, toppling progressive and socialist governments with mass popular appeal, and instituting some of the most brutal dictators of the modern era. A vast literature now exists, showing that to remove the neo-colonial sources of material and super-profits would irrevocably undercut the viability of first-world imperialist states (Churchill, 2007, p. 78; see, for example, Lenin, 2011; Debray, 1967; Gunder Frank, 1967, 1979, 1996, 2011; Magdoff, 2000, 2003; Wallerstein, 2006; Galeano, 1997). Given these realities, one could reasonably expect, arguably, that issues of cultural genocide, colonization, military domination, and state terrorism against indigenous and Third World peoples would be central concerns in SAR.

But they are not. Consider Rob Gray’s recent review of environmental and sustainability accounting in the *Accounting, Auditing and Accountability Journal* (Gray, 2010b) and in *Accounting, Organizations and Society* (Gray, 2010a); nowhere are these issues raised. None of the sustainability and sustainable development accounting research, these articles review, appears to address these issues, and none of the sustainability reports and sustainable development accounts that the research reviewed appears to be concerned about elucidating these realities. The impression or “ideological effect” (Eagleton,

²⁷ This slave-labour, manifested in the starkest material, forms the objectification of the (non-white) Black Other at the heart of white supremacy, and continues to this day under the system of mass incarceration, which under the ideological rationale of “the war against drugs”, has now criminalized and institutionalized more Black men in the prison system (in prison, on probation, or on parole) than there were under Jim Crow slavery (Alexander, 2010).

²⁸ These holocausts – and their ongoing realities – point to objectification (the objectification of the non-white Black Other) and systemic violence as being foundational to U.S. imperialist white-supremacy and as crucial to its continuation (hooks, 2000a, b).

²⁹ This genocide of indigenous peoples is not something confined to U.S. history; instead, it has been the story of civilization itself, culminating in Western civilization as it emerged in Europe on the back slavery and New World plunder and spread throughout the world (Turner, 1980; Jensen, 2006a, b; Keith, 2009).

1991/2007) one might gain from this “silence” is that “sustainability,” “sustainable development” or the forms of social accounting which purport to account for them, have nothing to do with addressing imperialism, colonization, or with the largely non-white people of the “Third” or “developing world”. Dean Neu has criticized the accounting literature for overlooking the voices and concerns of people from the majority world, and for adopting and privileging, implicitly, a first-world middle-class viewpoint that overlooks issues of First World domination of the rest of the world (Neu, 2001), and the “silences” suggest that much could also be said of SAR itself.

The “silence” of SAR about the economic violence of capitalism against the working-classes of the world

According to critical theorists, such as Professor David Harvey, who draw on Marxian political-economic traditions to make sense of how capitalism, both nationally and globally, produces economic inequalities, one of the most pernicious aspects of unfettered or neo-liberal capitalism today are the mass deaths, starvation, and poverty it produces due to reliance on market forces to determine commodity prices and investment decisions, and because access to a commodity’s “use-value” (ability to meet human needs) can be met only if a buyer has enough money to meet its “exchange-value” (see, for example, Harvey, 2005, 2010). Consequently, for example, millions of people will starve and die from thirst even when a country can produce more than enough to feed its population, if higher prices for these food commodities can be fetched in markets elsewhere (George, 1984; Allman, 2001). Harvey has also demonstrated that under contemporary neo-liberal capitalism, one of the most important means of capital accumulation, alongside the more traditional practices of working-class exploitation and “surplus-value” extraction, is the practice of “accumulation by dispossession” whereby financial crises are manufactured by corporate and financial elites or are manufactured out of natural disasters to dispossess people of their wealth and land (see, especially Harvey, 2003, 2004; see also, Klein, 2007). The Third World debt crisis, which emerged in the 1980s, the 1997 South-east Asian financial crisis, and the more recent sub-prime mortgage crisis and Global Financial Crisis of 2008 are all events in which practices of “accumulation by dispossession” were central to facilitating working-class dispossession and capitalist concentration of wealth (Harvey, 2010). These practices of accumulation by dispossession, as well as the more basic contradiction between “use-value” and “exchange-value” can therefore be regarded as economic forms of systemic violence, given that they

deprive billions of people access to crucial material resources, preventing them from meeting basic human needs, and producing countless deaths and the worldwide immiseration of people. Viewed in such a light, the foregoing practices could be regarded as being among the most pernicious and serious aspects of global, neo-liberal capitalism today. Given that SAR, at least according to some scholars, is underpinned by moral and ethical concerns about social justice, one would reasonably expect that these realities of systemic economic violence should be at the heart of the literature's substantive concerns.

Social accounting research literature, however, is largely silent on this. As reviews, such as Gray (2010a, b), make clear, a growing body of research is concerned with *measures* of social inequality such as poverty statistics, unemployment rates, income levels, etcetera. But relatively little research exists which *interprets* these measures as forms of economic inequality that are the possible consequences of systemic violence. This distinction is crucial. "Measures" of inequality can be framed by a reformist analytic which would treat them as unnecessary outcomes of what is otherwise a sound system. However, Harvey's radical analytic, following Marx, in treating capital as a relation and process rather than a thing (a political-economic process that involves money entering into circulation in order to expand into more money), regards practices of "accumulation by dispossession" as necessary and structural means that capitalists regularly resort to in order to facilitate capital accumulation and economic expansion. When viewed in this light, it is an exploitative and violent practice that also functions as a process of class warfare (Harvey, 2005). The dimensions of exploitation and class conflict are largely absent in SAR.

The "silence" in SAR on the ecocidal destruction of non-human communities

The idea that civilization is inherently ecologically destructive because of the way it combines agricultural production with an imperialist social structure (see, for example, Keith, 2009; Diamond, 1992; Jensen, 2006a, b) is one of the important arguments that radical feminist and deep green radical critiques of civilization have made, when appraising its ten-thousand year or so history, from the ancient cultures of Mesopotamia, Egypt, Greece and Rome, through to today's industrial and global form under capitalism. Agriculture itself is ecologically destructive by stripping the land of topsoil rather than maintaining it as natural ecosystems – perennial polycultures – actually do; and it has enabled overpopulation

(population densities beyond what the land can sustain) by producing food surpluses that have been produced at the expense of natural ecosystems that maintain soil fertility. Imperialism and genocide have become structurally necessary to civilization not only because surpluses have to be protected but because resources have to be imported from elsewhere, that is, from the land base of other people (indigenous people, Third World people) in order to sustain the lives of people at the power centre, whose land base has already become degraded and incapable of supporting the numbers of people and way of life. This is essentially the darker history of the development of civilization over the past ten-thousand years. Today, in its capitalist form, industrial agriculture is arguably the most destructive human activity that impacts on the earth (Keith, 2009). It is a form of systemic violence which is causing habitat destruction, the fragmentation of waterways, topsoil loss, and species destruction. Under global capitalism, this ecocidal destruction is magnified by the system's structural imperative to have growth at a rate of approximately three per cent a year (Harvey, 2010). This is *compound* growth, meaning that total consumption must *double*, approximately, every twenty or so years in order to avoid the economic contractions that characterize capitalism. The realization that capitalism requires not only perpetual growth but also a compound rate of growth suggests that what we are witnessing today is wholesale *biocide*. The mass extinctions of approximately two-hundred species a day, estimated by some scientists, underestimate hugely in the circumstances the scale of the ecological atrocities occurring. Given that SAR appears to be concerned about "the environment" and about ecological "sustainability," I would think that ecological destruction should be a primary concern of the literature.

At one level, this appears to be the case. A wealth of research exists on social, environmental and sustainability reporting, which appears ostensibly to be concerned with making visible the ecological impacts of organizational and business activity, and with assessing them, using various environmental indicators such as biodiversity levels, topsoil loss, etcetera (Bebbington et al., 2009; Gray, 2006, 2010a, b). However, in relation to systemic violence there are several problems with these measures: first, very little of this research appears to use an analytical frame which is wide enough in scope or scale to account fully for the totality of ecological destruction that industrial civilization produces, and barely any of the research frames this destruction as a form of systemic violence; secondly, the ecological degradation these measures capture is seldom recognized and interpreted as a form of systemic violence.

One of the most important barriers to recognizing ecological degradation as systemic violence is the assumption, endemic to modern civilized cultures, of viewing the natural world and its non-human communities instrumentally as “systems” , “resources” , “ecosystem services” – that is, as things, objects, commodities – rather than as subjects to enter into relationship with (Jensen, 2004, 2006a, b). Such an assumption is arguably also endemic in SAR, given that barely any research deals with ecological destruction in terms that recognize the subjectivity of non-human communities and the violence and abuse that they suffer.

The erasure of systemic violence in SAR is clearly exemplified in the review of sustainability accounting which Rob Gray recently carried out for *Accounting, Organizations and Society* (Gray, 2010). Gray (2010a) discusses many sustainability accounting innovations and critiques of corporate accounts. However, nowhere does he identify forms of sustainability accounting that are directly concerned with rendering systemic violence visible. There are no sustainability accounts of rape, battery, incest, or deaths from starvation, structural unemployment, financial instabilities, corporate looting, or imperialist misadventures. While highlighting the need to develop “multiple” and “conditional” narratives that are not based on a Realist ontology, which would challenge business appropriations of “sustainability”, the review makes no mention of systemic violence as an important theoretical concept and aspect of reality which sustainability accounts should address. This is not merely to critique Gray (2010) but rather to highlight that the SAR field lacks accounting technologies that would make more visible the realities of: male violence against women, the violence of racialized inequality and institutionalized racism; the social and ecocidal violence inherent in capitalism’s political-economic processes; or the *suffering* of the forests, our elder parents, along with the plankton, salmon, rivers and oceans who are being destroyed on a biocidal scale.

2.2 DOES SAR RECOGNIZE THE SYSTEMIC ROOTS OF SOCIAL-ECOLOGICAL CRISES?

The “silence” of SAR literature on the realities of systemic violence, outlined above, suggests that it also largely overlooks the social systems from which these endemic forms of violence arise.

Is Capitalism and Civilization problematized in SAR?

Over the years, many critical scholars have argued that emancipatory accounting, at best, needs to be grounded on critical problematizations of capitalism. Tinker et al. (1991), for instance, by critiquing “middle-of-the-road” SAR (Gray et al., 1987, 1988), call for a critical accounting that would examine the basic contradictions of capitalism and address issues of social antagonism and structural inequality. Gallhofer and Haslam (1997) suggest that social accounting “should be concerned to make visible exploitation and repression...and seek to counter social problems” (p. 164). Lehman (1999) argues that social accounting needs to “critically engage the procedural and structural limitations of capitalism” (p. 728). Cooper et al. (2005), similarly, argue from a Marxian standpoint, that social accounting needs to be based on narratives that would enable organizational and social practices to be situated within capitalism’s wider socio-political context: “Social accounts that do not make connections with the rest of the social totality will be flawed in terms of their usefulness in making socially effective and efficient decisions” (p. 7). Cooper et al. (2005) point out, however, that to do so would require an analytical framework such as Marxian dialectics that would work with internal relations and processes rather than static units or “things.” The problem with most of the social accounts discussed in the literature is that they do not appear to make connections with capitalism’s wider political-economic totality. Gray (2006) suggests that “substantive social and environmental reporting, especially high quality reporting on unsustainability, will demonstrate that modern international financial capitalism and the principal organs which support it are essentially designed to maximize environmental destruction and the erosion of any realistic notion of justice” (p. 793); however, he overlooks the arguably more important point that in order to *explain* why capitalism produces these tendencies would require a structural analysis and contextualization that most social, environmental and sustainability reports do not undertake because of their positivistic epistemologies.

Moreover, if capitalism is largely unproblematized in SAR, civilization is even less so. To problematize civilization requires arguably a time-scale (of at least ten-thousand years), which begins at the dawn of agriculture, and certain material preconditions would also need to be problematized, such as industrialization, technology, cities, agricultural life-ways, etcetera, that tend to be taken-for-granted in Marxism, socialism, and other leading currents of modern left-wing thought, whereas certain indigenous, feminist, and deep green traditions have questioned them as embedding values and practices that are inherently ecologically destructive and unsustainable. Sustainability accounting may be an “emerging trans-disciplinary field” (Gray, 2010b, p. 11), but much of it has so far overlooked the need to problematize a system of power that lies, arguably, at the heart of ecological crises.

Is White Supremacy and Imperialism problematized in SAR?

Very few research articles in SAR identify the social systems of white supremacy and imperialism as the systemic drivers of contemporary social inequalities and social crises. There are also few social accounts so far which are concerned about making more visible the structural inequalities and contradictions of these systems. If capitalism and civilization are largely unproblematized in SAR, I would argue that white supremacy and imperialism are systems of power which are among the most neglected topics in the literature. Serious discussion within Centre for Social and Environmental Accounting Research and other SAR communities has yet to occur that could lead to a dedicated social accounting journal or special editions that could investigate topics, such as how to develop social accounts that would make visible the poverty of indigenous and non-whites and could connect the racialized patterns of inequality with the organizational structures of institutionalized racism and the wider system of white supremacy. There has yet to be serious discussion about social accounts which could make visible five-hundred years of modern European colonization and how the historic legacy affects the contemporary realities of First World imperialism and ongoing colonization. Today, the processes of colonization have assumed capitalist forms, making the critical SAR concern with capitalism a justifiable starting point for analytical purposes (see, Tinker, 2005, for a discussion of why historical specificity of this kind is important); it is significant, however, that discussion of capitalism rarely identifies white supremacy as an important social hierarchy factor that shapes capitalism’s political-economic relations, and white supremacy is rarely analyzed for its racialized disparities and ideological effects, which ought to be analyzed and addressed for their own sake.

Is Patriarchy problematized in SAR?

Only a few research articles in SAR identify the social system of patriarchy or male supremacy as a fundamental driver of social and ecological crises (for exceptions, see, for example, Cooper, 1992; Buhr, 1998, 2000; Haynes and Murray, 2013). Similarly, there are barely any social accounts that attempt to draw connections between social and ecological degradation and patriarchy as a social system. This is unfortunate because, as feminists have shown, all the interconnected social systems critiqued so far can be seen to converge on the masculine “violation imperative” (Keith, 2009): that is, the constant need men have to break boundaries, to assert dominance and control, in order to confirm their masculinity, which under patriarchal conditions can never be completely established and is always under threat (Jensen, 2007). This “violation imperative” is evident in the drive to break the sexual boundaries of women and girls (that is, rape); in breaking the social and political boundaries of indigenous peoples (genocide); in breaking the biological boundaries of rivers and forests (dams, clearcutting, tar sands); in breaking the genetic boundaries of species (for example, transgenic salmon); and ultimately, it is expressed in breaking the physical boundaries of the atom itself, symbolized by that weapon of mass destruction and nuclear holocaust, the atom bomb. This endless drive to dominate has, arguably, brought human beings to the global endpoint of catastrophic biotic collapse.

2.3 DIALOGIC SAR

The erasure in SAR literature of the realities of systemic violence and lack of radical critique should not be overly surprising from a critical-theoretical standpoint, given as mentioned in Chapter 1, that academic research tends to assume the hegemonic contours of wider systems of power (Neu, 2001; see also, Spence et al., 2010). Managerialist SAR, which constitutes, arguably, the bulk of the literature (Gray, 2002) is informed by uncritical and unreflexive types of social theory, such as neoclassical economics, so most of the literature could not be expected to problematize important systems of power, such as those discussed above. Such criticisms, however, would be less expected in more “critical” forms of SAR that appear to draw on critical thinkers from the critical-theoretical traditions. Researchers would arguably not expect them, for instance, to be applicable to research articles, such as Thomson and Bebbington (2005) and Bebbington et al. (2007a, b) in the dialogic SAR literature, which

appear to draw on critical thinkers such as Paulo Freire to inform their critiques and theorizations of social and environmental reporting (SER), engagement, and social change. If these papers are considered more closely, however, various problems begin to emerge.

Superficially, dialogic SAR appears to offer the social accounting project with a critical theory for theorizing engagement and social change, appearing to shift it away from the limitations of the proceduralist and instrumentalist approaches of liberal reform frameworks proposed by Gray et al. (1987, 1996). In fact, by drawing on radical thinkers such as Paulo Freire, dialogic SAR undoubtedly creates a critical dialectic with the wider SAR literature that opens up important possibilities on how to theorize engagement and social change in more radical and revolutionary ways. In the following pages, however, I shall raise certain questions about dialogic SAR that highlight certain “silences” and omissions in its discourse that would suggest otherwise, which I shall argue should force academics to re-think how to interpret Freire and to re-think interpretation of engagement and social change by dialogic SAR. These questions relate to the three principal areas of: contextualization and topic selection, its analytical frames and derivative explanations, and its conceptualization of engagement and social change.

“Posing problems” for dialogic SAR

These dialogic SAR articles, as their point of departure, take the recognition of social and ecological crises, and moreover they recognize the structural problems in how we currently live. Thomson and Bebbington (2005), for instance, recognize there is “some sort of ‘problem’ with current societal arrangements with respect to how individuals and organizations interact with natural and social capitals” (p. 520). These research articles, however, rarely develop their problematizations to the stage whereby the major social systems of power, such as capitalism, white supremacy, or patriarchy, are actually named explicitly and subjected to critique. Instead of identifying capitalism, for instance, as a systemic driver of social and ecological crises, “the problem” tends to be framed in ways that leave capitalism itself unproblematized. When discussing the global and political context, for instance, Bebbington et al. (2007b) identify socio-historical developments such as “globalization” and “neo-liberalization” as factors that have driven “accelerated economic growth” and “social and environmental damage” (p. 363). Thomson and Bebbington (2005) do not appear to recognize that capitalism (not to mention every other past civilized culture)

has always been environmentally damaging, and that it has always been predicated on perpetual, compound growth. “Globalization” and “neo-liberalism”, therefore, can be recognized as “problems”, but not “capital” itself (the economic system of capital accumulation on which all forms of capitalism are based).

Given this unwillingness to name and critique these concrete hierarchical systems, dialogic SAR appears to be based on an inadequately defined and abstract concept of “power”. When “power” is referred to in dialogic SAR discourse, it tends to be in highly abstract terms rather than naming directly the concrete systems of power under which we live. Thomson and Bebbington (2005), for instance, refer to the need to address “power differentials” in stakeholder engagement initiatives but do not identify the major power relations, such as class, that would be an important structural source of power inequalities between groups, involving business institutions and corporations. They argue that “steps need to be taken in order to...reduce power differentials between...parties” (p. 520) and that power differentials need to be “explicitly addressed and equalised” (ibid.) in order to implement dialogic SAR processes. The nature of these power relations is not expanded on, nor are the steps or actions that would be necessary and effective to “reduce” or “equalise” the inequalities. The authors argue that “SAR must take into account the structural conditions in which the thought and language of the stakeholders are dialectically framed”, but they do not define the structural conditions. Bebbington et al. (2007b) emphasize, similarly, the need to address “power” and the “material context” in which engagements take place, but when conducting their own analysis and discussion of social context, none of the hierarchical systems of power is identified.

This lack of radical critique or unwillingness to address directly concrete systems of power is unfortunate because it then affects ensuing discussion of what dialogic social accounting reporting and engagement processes should entail. A crucial aspect of any critical educational process is to develop the ability of people to think critically about the world in which they live. This involves, on the one hand, being able to identify the systems of power under which people live, and, on the other hand, to learn about the role such systems might play in affecting how and why human beings act and think (Freire, 1972). To problematize how and why human beings think as they do, however, requires the sort of structural analysis of ideological and social origins that a radical critique of social systems would enable people to carry out; this process of critical consciousness-raising through radical critique is exactly

what dialogic SAR appears to overlook as being important to engagement practices. Instead of radical critique, what dialogic SAR appears more concerned with is the promotion of “multiplicity” and “difference.” In dialogic SAR, for instance, there appears to be much emphasis on the idea that dialogic SAR processes should reflect “multiple and subjective understandings of what had occurred during the reporting period” (Thomson and Bebbington, 2005, p. 520); “different and competing perceptions of what had occurred” (ibid.); “competing versions of realities and interests” (ibid.); “heterogeneous” and “plural” perspectives (Bebbington et al., 2007b, pp. 366, 367); “multi-faceted” accounts that recognize “different” and “competing” versions of what had occurred (ibid.); and that recognize “competing versions of realities and interests” (ibid.). Compared with this celebration of multiplicity and difference, relatively little emphasis is given to the need to explain *where* these different perceptions or perspectives might come from, and *how* investigations into their ideological and social origins could be carried out. There also appears to be little discussion of how researchers ought to judge the truth and veracity of competing truth-claims that different perspectives might proposed. Given there is no actual discussion of concrete systems of power, such as capitalism, white supremacy, or patriarchy, a possible impression unintentionally produced by this emphasis on multiple perspectives is the idea that to promote the proliferation of difference and diversity is sufficient to raise the issue of conflict and to make systems of power visible. This is problematic, because if researchers obtain social accounts that consist of “competing perspectives” (p. 368), “multiple narratives”, “heterogeneous discourses”, “multiplicity”, and the “heteroglossia” of “many voices” (p. 370), but none actually problematizes systems such as capitalism, white supremacy or patriarchy, this is less than radical critique.³⁰

Because dialogic SAR articles discuss the process of engagement in highly abstract terms, they do not address the issues of how real political antagonisms, rooted in concrete systems of power, can be realistically addressed in these initiatives. They do not discuss, for instance, how the class antagonisms of capitalism can be addressed and overcome in stakeholder engagements between corporations and their stakeholders, in which the actors involved will often be divided along class-based lines. The issue of how “power differentials” of class could be overcome in these engagements is not addressed. They acknowledge that

³⁰ This is not to say that the recognition of cultural and social differences are not important because they absolutely are; but it is to argue that to privilege “difference” at the expense of radical critique is arguably little more than liberal pluralism dressed up in the language of dialogic philosophy.

actors should be “jointly responsible”, and be “co-principles” in engagement initiatives, but in the absence of more explicit discussion of existing antagonisms and structural conflicts, such suggestions risk being little more than liberal pluralist appeals to decency and mutuality, which radical scholars have criticized earlier forms of SAR for couching their arguments in such terms (for example, Tinker and Gray, 2003); these abstract appeals fail to recognize the real political antagonisms and clash of material interests that exist between the dominant and subordinated groups of the hierarchical social systems under which people live.

In order for its vision of mutuality and reciprocity to be viable, the authors appear to do their best not to discuss any fundamental conflicts inherent in the structure of social systems under which people live which place differentially located social groups at loggerheads with each other. In fact, for a research article concerned with engagements with business organizations, the extent to which the article fails to discuss the fundamental contradiction and structural inequality at the heart of capitalism between “capital” and “labour” is revealing; how this social relation gives capitalists and workers fundamentally antagonistic, mutually conflicting, and ultimately irreconcilable interests on all the major questions of socio-economic organization (that is, private property rights over the means of production versus collectively owned and democratically run production; representative democracy versus participative industrial democracy; production for profit versus production for need; capitalism versus socialism and other non-exploitative non-alienating non-expanding economies). The authors argue that the idea behind dialogic philosophy is not to let a worldview colonize another worldview, but they fail to mention how capitalism – the dominant economic ideology as well as the hegemonic economic system – is inherently colonizing and has colonized most of social life by reducing human beings and the wider natural world to commodities and creating a world whereby social reproduction is primarily determined by the structural imperatives of profit maximization and capital accumulation (Polanyi, 2001; Mészáros, 1995). Their promotion of dialogics as an approach which tries to respect and preserve all worldviews fails to recognize that emancipatory politics is not about preserving systems of power such as capitalism or male supremacy or imperialism (or their dominant ideological worldviews) that are predicated on relations of domination and subordination, but rather is about challenging and making them obsolete. Its strategy of promoting “multifaceted” accounts that recognize “many voices” appears, in this light, to be based on a theoretical framing that cannot actually account for real-life oppression and structural inequalities. Thomson and Bebbington’s (2005) discussion of stakeholder

engagements between corporations and stakeholders does not address the structural issues of class conflict that a radical critique of capitalism, such as that of Marxism, would raise: it does not address how dialogic processes can address *class struggles* around the economic distribution of social wealth on which capitalism is predicated; it does not address how dialogic processes can reconcile *antagonistic class interests* from being located in different class positions; and it does not acknowledge the realities of *class warfare* that critical political-economists, such as Harvey, argue neo-liberalism has been and continues to be (Harvey, 2005).

2.4 DISCUSSION

The critiques of SAR and dialogic SAR outlined above, suggest there are possible problems with how our literature is currently constituted in terms of its underlying frames. The erasure of systemic violence in the literature, its current unwillingness to problematize some of the major social systems under which we currently live, highlight a real need to re-think social accounting theory, and to develop critical theories that are actually concerned about making these systems of power central research concerns. Moreover, the critique of dialogic SAR provided above suggests that even more ostensibly “critical” forms of SAR can repeat these omissions, highlighting the need by researchers to re-think how they ought to theorize and analyse processes of social accounting engagement and social change. This re-think is the focus of Chapter 3.

CHAPTER 3

THEORY

RE-THINKING SOCIAL ACCOUNTING THEORY

3.0 INTRODUCTION

“...if constructing the future and settling everything for all times are not our affair, it is all the more clear what we have to accomplish at present: I am referring to *ruthless criticism* of all that exists, ruthless both in the sense of not being afraid of the results it arrives at and in the sense of being just as little afraid of conflict with the powers that be.”
(Marx, 1843)³¹

There are many possible explanations why SAR expresses the “silences” outlined in Chapter 2. Some scholars might argue that the realities of systemic violence do not actually exist, or that if they exist they are outside the bounds of what accounting researchers could consider as legitimate research problems. However, the idea that these realities of systemic violence do not exist is challengeable, given that the histories of male violence against women, cultural genocide, imperialism, and economic violence described in Chapter 1 can be argued as meeting the criteria of systemic violence, as defined in Chapter 2; as well, the idea that these realities have nothing to do with accounting is questionable, given that critical research in accounting has already shown how accounting practices have been complicit in facilitating slavery in the United States and British West Indies (see, for example, Fleischman et al., 2012; Newson, 2013), colonization of the Third World (see, for example, Tinker, 1980), the Nazi Holocaust (Funnell, 1998), processes of neo-liberal globalization (see, for example, Everett, 2003; Graham and Neu, 2003), colonization, genocide, and neo-colonial domination of indigenous and First Nation peoples (see, for example, Neu, 2000a, b; Neu and Graham, 2006), contemporary United States imperialism and empire-building (Chwastiak, 1996, 2006, 2007, 2008; Chwastiak and Lehman, 2008), and also in facilitating ecological disasters (see, for example, Tinker, 1984, 1985).³² In view of the foregoing, as other critical scholars have argued, the idea that these social and ecological problems are somehow “outside” the accounting domain is more a function of dominant academic conventions and taken-for-granted norms (that ought to be challenged and changed) than a reflection of the role accounting practices actually play in the wider world (see, for example, Everett and Neu, 2000; Everett, 2004).

³¹ https://www.marxists.org/archive/marx/works/1843/letters/43_09.htm, accessed 15 October, 2013.

³² The role accounting might play in perpetuating a patriarchal culture in which rape and other forms of male violence against women are normative is not so much of a leap if academics consider not only how accounting is underpinned by phallographic values and assumptions (Shearer and Arrington, 1993), but if they also consider the roles that it currently plays in facilitating the expansion and globalization of billion-dollar sexual-exploitation industries of pornography, prostitution, stripping, which trade in the sexual objectification and trafficking of women, the commodification and commercialization of their sexuality, and promote a view of sexuality based on male domination and female subordination (Molisa, forthcoming; see also, Jeffreys, 1997/2008; Jensen, 2007; Dines, 2009).

Some scholars might be willing to concede that these social and ecological realities are legitimate research concerns but could argue that the fact SAR largely omits or erases them is more a function of accidental oversight on the part of social accounting scholars, or the inevitable outcome of a research field that is interdisciplinary (Gray et al., 2010) and characterised by a significant amount of theoretical and methodological pluralism (Parker, 2005). However, the idea that these oversights are accidental or a function of research pluralism is problematic because it fails to recognize how academic conventions, the institutional conditions of research environments, and the wider socio-political context can determine the broad contours of academic fields (see, for example, Lehman and Tinker, 1987; Neu, 2001).

In this light, the less comfortable explanation for these “silences”, which I assert that accounting scholars need to confront, is the idea that SAR, as in other academic and literary fields, is (and therefore ought to be regarded as) a political field which reflects largely the values, concerns and interests of the dominant groups and classes in society; thus, without intervening critically to change this state of affairs, SAR will continue to produce research that has the ideological function of reflecting, reinforcing and legitimating the existing systems of power (see, for example, Said, 1994, 2006; Bourdieu, 1988, 1993). If this line of reasoning is correct, then the “silences” in SAR over the realities of systemic violence, its unwillingness to critique major systems of power, and the uncritical approach to engagement in dialogic SAR, are far from accidental and should be considered as symptomatic of the literature’s “academic capture” (Everett, 2007) and as indicative of its political allegiances and ideological functioning as an academic field that currently plays a role in reproducing the *status quo*. Given this situation, the tasks which face those social accounting scholars concerned about social and ecological crises include the following: (i) to develop theorizations that could help to theorize SAR as an ideological and political field so that accounting scholars can make sense of “academic capture” and identify how it might occur, enabling scholars to safeguard against it and to develop SAR in more critical directions; (ii) to develop theorizations of the major systems of power (capitalism, white supremacy, and patriarchy) that could help to address the “silences” in SAR about them; and (iii) to explore how social accounting engagements could be theorized in more critical and radical ways. These theoretical tasks are the focus of this chapter.

Contents of the chapter are structured as follows. Any social theory that aims to realize emancipatory social change has to be based on a critical theory of power and must recognize the role of human consciousness in sustaining oppression. In the first section of this chapter (3.1) I shall discuss Marx's materialist theory of consciousness and Gramsci's notion of hegemony. This section will show how Marx offers insights not only into how social consciousness is formed, but also how it could be transformed into more critical/revolutionary forms of praxis, and how Gramsci's notion of hegemony builds on Marx's theorization of ideological domination to explain how it is sustained culturally, particularly through the processes of civil society. This will provide insights on how to understand SAR as an academic field that not only reflects wider systems of power, but also as a site where ideological struggles over hegemony take place. I shall argue that although SAR (and dialogic SAR) may appear marginal to the wider accounting literature, it nevertheless deserves attention as a site of intervention because not only does it play a role in wider processes of social reproduction that perpetuate hierarchical systems of power, it also acts as a site where these hegemonic processes can potentially begin to be challenged, resisted, and changed. A key way the hegemonic contours of SAR can begin to be challenged and changed is by developing theorizations that begin to problematize the ideological or "commonsense" understandings within SAR which cause it to overlook these systems of power, and that offer ways of theorizing the social process so that these systems of power, instead of being overlooked, become central objects for analysis and critique. The second section (3.2) will offer such a critical intervention by exploring, first, some of the possible ideological understandings that might play a role in SAR overlooking the major systems of power outlined in Chapter 2; and, secondly, how these systems of power could be theorized in more critical and radical ways will be explored. In order to do so, this section will consider, on the one hand, some "commonsense" (Gramsci, 1971) views that currently circulate and can be discerned in wider culture, which might lead social accounting scholars to overlook these systems of power, and on the other hand, it will explore some of the theoretical insights that various critical theorists and radical political traditions offer in terms of theorizing these systems of power. The third section (3.3) will conduct a re-think of how social accounting engagements can be critically theorized and understood, using the discussion of Marx's theory of consciousness and Gramsci's notion of hegemony in preceding sections as a basis, and also drawing on the ideas of Paulo Freire. By doing so, I shall describe how the theorizations of engagement in the dialogic SAR articles critiqued in Chapter 2 could be regarded as reflecting a hegemonic process that has been occurring in the

wider field of education, whereby the ideas of radical thinkers such as Paulo Freire have been appropriated and domesticated by liberal educators; such domesticated readings do not align arguably with Freire's work or other radical educators whose approaches to critical pedagogy have been influenced by Freire's work. The fourth section of this chapter (3.4) will discuss how social accounting engagements can be problematized if these insights are kept in mind. An analytical framework is proposed which could be used to problematize social accounting engagements; this framework is later used to develop a critical evaluation of the NSS initiative described in Chapter 5. The chapter closes (3.5) with a summary of the major arguments.

3.1 THEORIZING POWER

The notion of “systemic violence” outlined and discussed in Chapter 1 derives from an understanding of power as a form of social domination and oppression – that is, in social hierarchies between dominant and subordinated groups.³³ The value of such a theorization of power is that it serves to highlight the hierarchies that human beings live in (for instance, capitalism, white supremacy, patriarchy); it clearly identifies the dominant groups (capitalist elites, whites, men) and draws attention to the violent abuses and more direct uses of force and economic compulsion on which these dominant groups and hierarchical systems rely, so as to maintain their dominance and be perpetuated. In a research literature which tends to overlook these realities, I shall argue that this type of theorization of power is a much-needed corrective.

³³ Critical theorists have defined social domination in different ways, but among important meanings it has is that it refers to group-based power; the domination of one group by another through political, economic and cultural means (Keith, 2011). It refers to a hierarchical structure that establishes an unequal relation between oppressor and oppressed groups. The feminist philosopher Marilyn Frye offers an elegant definition of oppression as “a system of interrelated barriers and forces which reduce, immobilize, and mould people who belong to a certain group, and effect their subordination to another group (individually to individuals of the other group, and as a group, to that group” (Frye, 1983, p. 33). Another feminist, Andrea Dworkin also offers useful criteria for identifying the presence of relations of domination and subordination. According to Dworkin, social subordination has four key elements or characteristics: *hierarchy*, *objectification*, *submission*, and *violence* (Dworkin, 1988, p. 266). Hierarchy is a question of power, with “a group on top and a group on the bottom”; objectification is when a “human being, through social means, is made less than human, turned into a thing or commodity, bought and sold”; submission is when acts of obedience and compliance become necessary for survival, and members of oppressed groups learn to anticipate the orders and desires of those who have power over them, and their compliance is then used by the dominant group to justify its dominance; and violence refers to the systemic violence discussed in Chapter 2 – that is, violence that becomes “systematic, endemic enough to be unremarkable and normative, usually taken as an implicit right of the one committing the violence” (ibid.).

However, this theorization of power, alone, cannot fully explain how systems of domination are maintained and perpetuated because, first, many systems of power, particularly those in Western democracies, do not rely solely on force or the threat of force in order to ensure their reproduction, and secondly, this theorization of power does not recognize the role that people's self-understandings actively play in perpetuating these systems of power. Any critical account of power therefore has to address the nature of human consciousness (or how ideas are formed) and ideology in the reproduction and transformation of social life.

MARX'S MATERIALIST THEORY OF CONSCIOUSNESS

One of the most influential theories of consciousness and ideology in critical-theoretical literature is that of Karl Marx (see, especially, Marx and Engels, 1846). Marx first developed his own materialist theory of consciousness by criticizing idealist and materialist theories of consciousness that prevailed during his life-time in nineteenth-century Europe. Marx criticized idealism for assuming that ideas had somehow existed prior to material reality (the socio-historical process) and he criticized the materialist school for assuming that ideas were mere by-products of the material world. According to Marx, such thinking led to reified understandings of social life that he sometimes characterised as "thingness", because thoughts and ideas could become abstract, static, and ahistorical, because they were treated as being separate from the world of human practice; and social reality (the world of practice) itself could easily become reified as static, inevitable, and unchangeable, because it came to be grasped as a static thing rather than a process in constant transformation and change (Marx and Engels, 1846, pp, 42, 67-70). For Marx, the problem with idealism and materialism was that both created a separation or dichotomy between thought and reality. According to Marx, such a separation is problematic because it makes people unable to understand how the formation of ideas by people are actively produced from the everyday material practices they engage in and therefore from the material conditions and social relations they have at hand; and they are unable to understand how these ideas, in a mutual or reciprocal way, also play a role in producing social reality by influencing how people think and therefore act.

In contrast to these materialist and idealist theories of consciousness, Marx's materialism postulates that ideas and concepts people form arise from relationships between people and their material world (the social world as well as the wider natural world). The

“thingness” or reification that characterised the materialist and idealist schools of thought, which Marx criticized, was produced by thinking about the result of the relation, or only one aspect of the relation, rather than the relation itself. According to Marx, people live in these relations, actively and sensuously experiencing them in their everyday lives and, therefore, their consciousness (the ideas they come to have) is actively produced from their material, social and natural experience (Marx and Engels, 1846, pp. 41-43). Given that these relations and experiences are historically specific, Marx and Engels argued that if the prevailing form of consciousness in any social formation (such as a pre-colonial tribe, feudalism, or modern capitalism) is to be understood, the place to begin was with real people and their activities, and to consider how a particular activity takes place and how it is organized to produce and reproduce their material existence (Marx and Engels, 1846, p. 37). For Marx and Engels, any activity and its historically specific relations are the key to not only understanding people’s consciousness but also to who they are as human beings (ibid.):

This mode of production must not be considered simply as being the reproduction of the physical existence of these individuals. Rather it is a definite form of activity of these individuals, a definite form of expressing their lives, a definite *mode of life* on their part. As individuals express their life, so they are. What they are, therefore, coincides with their production, both with *what* they produce, and *how* they produce.

According to Marx and Engels, the problem so far in human history was that people tended not to plan these relations critically and creatively, but instead accepted the relations they were born into or found at hand as being natural and inevitable (p. 53). Thus, one of the most important reasons that systems of power, such as patriarchy, white supremacy, and capitalism, have managed to persist for so long is in large part due to the fact that people’s consciousness about their material conditions and relations is largely uncritical; rather than questioning whether these conditions are actually structured by relations that are unequal and are forms of domination and oppression, people tend to treat them as being natural and inevitable, and ultimately reproduce them. According to Marx, a most important way that uncritical consciousness is expressed is the tendency to focus on the results of relations rather than on the relations themselves (Marx considered that much of bourgeois thought, the consciousness of the capitalist social formation, tended to exhibit this tendency) (Marx and Engels, 1846; see also, Marx, 1867). For Marx, this led to a fragmented consciousness or way of thinking that prevented people from forming a true understanding of their reality.

A negative conception of ideology

Marx referred to this fragmented or reified type of thinking or consciousness as ideology or ideological thought. Marx's theory of consciousness therefore also contains a critical or negative concept of ideology (Larrain, 1983).³⁴ According to Marx, the tendency towards ideological thought was the result of people's activity; if thought tends to become alienated in this way, it is primarily due to the forms or relations of alienation that structure social practice (I raise this point because it has important implications for the types of transformations that emancipatory educational projects will need to undertake if they are to be aimed at critical consciousness-raising). In such ways, Marx's theory of consciousness signalled important advances from other theories of consciousness that circulated in nineteenth-century Europe. This is a materialist theory of consciousness which makes no separation between consciousness and human reality/social practice. For Marx, there is an inseparable connection between social consciousness and social being.³⁵

Uncritical/reproductive praxis versus critical/revolutionary praxis

By positing an inner or internal unity between active existence and thought, Marx's materialist theory of consciousness is also a theory of praxis. Crucially, it also distinguishes implicitly between two very different forms of praxis: *uncritical or reproductive praxis* and *critical or revolutionary praxis* (Allman, 1999, p. 40; see also, Larrain, 1983). (I raise this because these concepts are useful for assessing not only SAR literature, but also for re-thinking social accounting theories of education and engagement which I shall argue below.) People engage in forms of praxis that are uncritical and reproductive when they enter into the material conditions and relations that they find at hand, accepting them as natural and inevitable, and ultimately reproducing them through their activities. Moreover, even when people sometimes resist their positioning in a particular social relation, they remain locked in an uncritical/reproductive praxis if their resistance is aimed only at bettering their position in the relation or changing their positioning in the social relation (Allman, 2001, p. 7). On the

³⁴ "Ideology" or "ideological thought," in this light, refers to any thought, behaviour, or even symbols that serve to distort a dialectical understanding of reality (Allman, 2001, p. 7). It is not a concept of "false consciousness", which is often wrongly attributed to Marx.

³⁵ Paula Allman has suggested that, in this light, Marx's materialism actually offers a revolutionary theory of "being" (ontology) and a revolutionary theory of knowledge (epistemology) because it relates these two theories – it demonstrates their *inner* connection (Allman, 1999, p. 40). In this sense, Marx's analysis of capitalism is not only an explanation of the creation and distribution of wealth (a *materialistic* focus), but also an explanation of the material basis of bourgeois consciousness and its dominant tendency to reflect ideological processes of thinking that fragment, partialize and abstract them from their relational origins, thus serving to distort human understanding of social reality (ibid.).

other hand, praxis can assume a more critical and revolutionary form when people become critically aware of the constraints of the relation itself, and when they direct their energies not only to ameliorate the results they produce, but also toward abolishing and transforming the relation itself (ibid.).³⁶ These distinctions and Marx's negative conception of ideology provide useful ways of assessing SAR in terms of the type of consciousness and praxis it may produce, and also for re-thinking social accounting engagements, which will be described below.

Ideological domination

Marx's materialist theorization of consciousness makes apparent that material force and economic domination are not the only ways dominant classes and groups can maintain their dominance; for Marx, a very important means by which systems of domination are maintained is through *ideological domination*. According to Marx, such ideological dominance is secured when the ideologies or forms of consciousness produced by a society's cultural and political apparatus or "superstructure" tend to be those that reflect largely the values and interests of dominant classes, which then function to legitimate the system itself by erasing, naturalizing, homogenizing and universalizing its unequal relations (Marx and Engels, 1846; Eagleton, 1991/2007). And this ideological domination is also possible because the material wealth and economic power enjoyed by dominant classes enable them to have the material means of influencing significantly the cultural and political ideas that become socially dominant. Their material power enables them not only to control material production but also cultural and political institutions which have a significant impact on directing and influencing popular culture and the social consciousness of society as a whole. As Marx and Engels famously argued (Marx and Engels, 1848):

The ideas of the ruling class are in every epoch the ruling ideas, i.e. the class which is the ruling material force of society, is at the same time its ruling intellectual force. The class which has the means of material production at its disposal, has control at the same time over the means of mental production, so that thereby, generally speaking, the ideas of those who lack the means of mental production are subject to it. The ruling ideas are nothing more than the ideal expression of the dominant material relationships, the dominant material relationships grasped as ideas; hence of the

³⁶ In other words, "critical/revolutionary praxis begins when we critically grasp the dialectical, or internally related, nature of our material conditions and social relations and develops in full as we then seek to abolish or transform these conditions and relations, replacing them with ones that can enable us to create a socially and economically just society – a much more humane society in which all people can realize their full potential as human beings" (ibid.).

relationships which make the one class the ruling one, therefore, the ideas of its dominance.

Marx's argument develops the idea that people's mode of thought or ways of thinking are not only shaped by material relations, reflecting dominant power relationships but also by various institutions that have been developed to disseminate these ideas in order to maintain an unequal society. These insights suggest that SAR itself should be understood as an ideological field that is not divorced from wider social conflicts and wider power relations. It also suggests that transformative educational projects, if they are to become more successful in cultivating critical consciousness and praxis, will need to incorporate practices of ideology critique that can investigate the material (social and historical) origins of people's ideas and question whether they are influenced and distorted by dominant ideologies; as well, transformative educational projects will need to struggle to transform the actual relations that form the context of people's learning experiences.

Marx's theorization of ideological domination, ideology, and social power, however, has often been interpreted in mechanical and economistic ways (Allman, 1999, 2001; Eagleton, 2011). Mechanical interpretations of Marx tend to see political and cultural practices as mere "super-structural" reflexes of an all-determining economic "base", and economistic readings tend to focus on only economic issues and working-class struggles, overlooking other forms of oppression and under-valuing the role of culture itself in both maintaining and transforming systems of power. As discussed above, given Marx's own dialectical approach to theorizing consciousness and social reality, he would likely have criticized such one-sided, static, and mechanical interpretations. A critical theorist who extended Marx's dialectical theorization of power in more nuanced ways was the Italian Marxist, Antonio Gramsci (1891-1937). Gramsci's notion of hegemony is useful for understanding how social domination is maintained in less direct ways, particularly through the institutions of civil society and wider culture, and it also emphasizes the importance of education and cultural projects in processes of emancipatory change.

GRAMSCI'S NUANCED ACCOUNT OF POWER

Antonio Gramsci, a founding member of the Italian Communist Party, is widely regarded as a foremost Marxist scholar of the twentieth century, whose ideas have made a significant impact on educational, political and cultural theory (Anderson, 1976; Eagleton,

1991/2007; Borg et al., 2002; Jones, 2006b). He was imprisoned in 1926 by the first fascist government in Europe under Italy's Benito Mussolini, and while in prison (he received a life-sentence) he wrote over three-thousand pages of notebooks, analyzing the historical and cultural developments of Italian life and proposing strategies his party should pursue in order to more effectively ferment the working-class and socialist struggles against the capitalist state. In doing so, he developed an important extension of Marxian critical theory which broke from the more mechanical, positivistic and dogmatic forms of Marxism of his era. The key issue Gramsci grappled with, like many other communists and socialists of his day, was why successful proletarian revolutions had not occurred in the West in the aftermath of the 1917 Bolshevik Revolution in Russia.³⁷ His analysis drew heavily on Marx's analysis of the bourgeois democratic state (Marx, 1843), which led Gramsci to conclude, in terms of social change strategy, that in the West two phases of revolution were necessary. His conclusion stemmed from an analysis that identified important differences in the nature of social power in pre-revolutionary Russia compared with Western democracies.

Cultural domination or hegemony

As a Marxist, Gramsci recognized in bourgeois democracies the role that state repression, economic dominance, and material force played in establishing and consolidating the power of the capitalist class. However, by further analysis of how material and ideological processes of domination worked in Western democracies, he provided a more nuanced account of social power. In keeping with Marx's theorization of social power, Gramsci also argued that an important way the ruling class established and maintained dominance was not through economic and political dominance, but through *cultural domination* – that is, manipulating culture of the society (beliefs, explanations, perceptions, values, and mores) so that the ruling class worldview could become the imposed, dominant worldview, which was accepted as the universal, valid ideology that justified the economic, political and social status quo as natural, inevitable, legitimate, and universal (Gramsci, 1971, pp. 57-59). According to Gramsci's analysis, however, this process of ideological domination

³⁷ Between 1917 and 1921 a number of serious working-class and social uprisings were led by communist, socialist and anarchist movements throughout Europe, but only the Russian Revolution succeeded in forming a "worker's state". This political revolution took place in a country that had not reached the level of industrial development and lacked the history of civic democracy that Marx considered necessary as the material and cultural prerequisites for socialist revolution (Eagleton, 2011). In other societies, the uprisings were forcefully put down, and capitalist economies and parliamentary democracies entrenched themselves, laying the basis for the rise of fascism as resentment from rising social inequalities deepened on the one hand, and on the other, corporate state power became more concentrated alongside the ineffectiveness of liberal classes to provide adequate checks to corporate power (Arendt, 1973).

was not a straightforward process whereby subordinated and subaltern peoples were duped by false ideas, and accepted without question their subordinated status. Instead, the process relied on a considerable measure of consent whereby people appeared to choose freely to accept dominant ideologies and ruling-class worldviews. Gramsci offered several reasons for this. First, at the ideological level, that dominant ideologies draw typically on the moral values and ethical norms of value-systems and worldviews that are common or widely held (“commonsense”, as Gramsci termed them) among many people in society, in order to justify ruling-class values and to legitimize the system itself. “Commonsense”, as defined by Gramsci, should not be confused with its usual meaning because it does not mean practical wisdom that may contradict theorizing or dogma. Instead, it is a way of thinking that is grounded in material reality (and thus, not a form of “false consciousness”) and common to a social group, or common to society as a whole. Moreover, unlike forms of understanding that are critically and systematically developed (which Freire terms “critical consciousness” and Gramsci terms “philosophy” or “the philosophy of praxis”), commonsense is unsystematic, heterogeneous, spontaneous, and incoherent, a “chaotic aggregate of disparate conceptions” that can include “Stone Age elements”, the principles of advanced science (the philosophy of praxis), and “intuitions of a future philosophy” (Gramsci, 1971, p. 324). Dominant ideologies may take advantage of these “commonsense” worldviews by incorporating elements of these worldviews, thus producing narratives that appear to cohere with people’s self-understandings of social reality and are persuasive enough to secure their consent.³⁸

Secondly, for Gramsci, cultural domination was not just a matter of meanings and values; instead, it also took economic, material, and legal-political forms. Western democracies are successful in securing the consent of people because they do not only rely on ideological manipulation; instead, institutions which can ensure subordinates have sufficient to eat, have paid employment, adequate access to healthcare, childcare and holidays, access to mortgages, etcetera, are the key means to establishing and securing consent by incorporating them materially into the system. Similarly, parliamentary democracies which grant people a substantial measure of legal-political autonomy by granting voting rights, legal

³⁸ Raymond Williams has noted that Gramsci’s theorization of power, which sees it as something actively lived by the oppressed as forms of “commonsense”, is a significant advance on those critical positions that simply see it false ideas imposed on people. Gramsci’s analysis, Williams argues, “supposes the existence of something which is truly total...but which it lived at such a depth, which saturates society to such an extent, and which constitutes the substance and limit of commonsense for most people under its sway, that it corresponds to the reality of [their] social experience...If ideology were some abstract, imposed set of notions, if our social and political and cultural ideas and assumptions and habits were merely the result of specific manipulation, of a kind of overt training which might be simply ended or withdrawn, then the society would be very much easier to move and to change than in practice it has ever been or is” (Williams, 1980, p. 37).

freedoms, and other civil and human rights contribute significantly towards integrating people into the system by encouraging them to identify with it as legitimate, natural, and acceptable. As Terry Eagleton has observed, “[w]hat uniquely distinguishes the political form of such societies is that people are supposed to believe that they govern themselves” (Eagleton, 1991/2007, p. 112).

Thirdly, according to Gramsci, what made a bourgeois democracy a particularly stable social formation, despite its predilections for regular economic and social crises, given the structural inequalities and contradictions of capital accumulation and capitalist development, was that a high degree of flexibility was built into its institutional mechanisms of piecemeal and incremental reforms that enable ruling interests to domesticate or depoliticize radical social movements by incorporating them into existing frameworks so as to make concessions to movement demands, while at the same time moderating them so that the system of power is maintained (Gramsci, 1971, pp. 57-59). In this way, society can become stabilized through a constant process of negotiation and accommodation. Gramsci uses the term “hegemony”, or moral, ethical leadership, to describe the means by which consent is organized.

In this light, Gramsci’s nuanced account of power goes beyond, on the one hand, simplistic notions of domination and, on the other, subordination or resistance. For Gramsci, under Western democracies, social domination is not only coercive and one-way but, rather, requires substantial negotiation and consent. Rather than imposing their will, dominant groups (or to use Gramsci’s terms, ‘dominant alliances, coalitions or blocs’) in bourgeois democracies rule in general with a good measure of consent that depends on a constant repositioning of relationships between dominant and subordinate groups. Maintaining this authority requires flexibility on the part of ruling groups to respond to developing circumstances and the changing wishes of those they rule. Power is not only exercised through domination, but also through material concessions, political integration, and the ability to reach into the hearts and minds of subordinated people so that the exercise of power appears to be a free expression of their interests. For Gramsci, power is not static; instead, it is a dynamic, ongoing process that is active even if a ruling power can no longer garner consent, because of how it can remain operative psychologically, culturally and socially in institutions and spaces that do not necessarily appear explicitly political or politicized sites.

According to Gramsci, the most important sites in which cultural hegemony occurs are the institutions and practices of civil society.

The role of civil society in maintaining bourgeois hegemony

In his analysis, Gramsci explained that in Western democracies power is experienced and consent engineered not only through the political state, as it was in pre-revolutionary Russia, but also within the various organizations of civil society. According to Gramsci, in Russia the political superstructure was poorly developed (“primordial and gelatinous”), thus there was little in the way of intermediaries between revolutionary resistance movements and the Tsarist regime. As the Bolsheviks did not have to gain support of these intermediaries they could concentrate their efforts on taking control of the state. He described this all-out frontal attack as the “war of manoeuvre” (Gramsci, 1971). By contrast, Western democracies have a complex array of political groups and institutions within civil society (such as trade unions, social-democratic parties, and a well-paid “labour aristocracy” as in Gramsci’s time) which are ideologically and materially integrated into and thus supportive of ruling class worldviews and capitalist democracy itself (Gramsci, 1971, p. lxvi). In some instances, Gramsci suggested that the state could provide an important mechanism for connecting civil society to the economy, and at other times civil society becomes much more encompassing, extending as far as “the ensemble of organisms commonly called ‘private’” (Gramsci, 1971, p. 12). Cultural hegemony, therefore, was as much a matter of individual behaviours, tastes and values, and the practices and experiences of “everyday life” (for instance, children’s parties, shopping trips, going on holiday) as it was also a matter of regulated cultural institutions that included not only the legal apparatus, but the family, sports teams, church, trade unions, media, and educational institutions (which fall in both state and civil society) (Gramsci, 1971, pp. 206-276). In this light, one of the advances Gramsci makes so as to distance cultural criticism from a “vulgar” emphasis on economic relations, is to be open to considering other forms of social and cultural relations, such as gender, race, sexuality, religion, environmentalism, etcetera, as matters worthy of analysis in their own right and as forms of domination that are based on these social and cultural relations, but without abandoning the issue of class. Moreover, this theorization of power sensitizes scholars to be aware of how saturated the social process actually is in even the most seemingly “apolitical” experiences and sites, with ideological and material practices that attempt to police boundaries between the desires of dominant groups and the demands of subordinated people.

These theorizations of social power, hegemony, ideology, and the critical consciousness/praxis provide concepts that enable scholars, first, to re-think SAR in terms of a political field, and secondly, to explore how it could be re-oriented in more radical and emancipatory ways.

3.2 DISCUSSION: UNDERSTANDING SAR AS AN IDEOLOGICAL AND HEGEMONIC FIELD

The above discussion provides certain insights that can enable researchers to understand SAR as an ideological and hegemonic field. It makes clear that SAR (or any other academic literature) cannot be regarded as apolitical, because of how it is necessarily mediated as an educational field by ideological discourses and structured by wider material relations of power. The discussion also provides researchers with certain concepts that can be used to identify, more specifically, why SAR has the particular characteristics described in Chapter 2 and the hegemonic contours it currently appears to exhibit.

First, the way SAR tends to appear concerned about social and ecological crises, while at the same time appears unwilling to name explicitly and to analyze critically major systems of power, such as capitalism, white supremacy, and patriarchy, appears to conform with Marx's negative conception of ideology. As discussed above, for Marx, an important characteristic of ideological thinking is the tendency to focus only on results or consequences of relations (that is, social and ecological crises) or only on certain aspects of a relation rather than on the relation itself – that is, on the “totality of relations” or social systems from which they actually arise.

Secondly, and further to the above point, this tendency to focus on results rather than on underlying socio-historical relations can also be understood as promoting forms of understanding that are uncritical and reproductive rather than critical and revolutionary (to use the distinctions between uncritical/reproductive praxis and critical/revolutionary praxis drawn above), because it encourages people to be concerned and to direct energies towards ameliorating the consequences and reforming parts of the underlying systems, rather than also trying to grasp critically how these social systems, as intersecting totalities, might lie at

the root of the problems. This “fragmented” focus does not assist in drawing people’s attention to the structural inequalities and contradictions of major systems as well as the systems themselves. The types of “solutions” or forms of resistance they encourage would therefore be more likely to take for granted these hierarchical systems, rather than challenging or modifying them in substantive or radical ways.

Thirdly, the Marxian theory on the material origins of the dominant ways of thinking or social consciousness and ideology explains to some degree why SAR has its current shape and form. In a world where capitalism is the dominant global mode of production, where corporations and financial elites dominate political life, and where capitalism, in spite of its current volatility and recessionary slumps, is still culturally celebrated and treated as legitimate by mainstream media, education, and other areas of civil society, it is not surprising that SAR appears in the main to take capitalism for granted and shies from subjecting it to radical critique; similarly in relation to the relative “silence” about white supremacy and patriarchy. In white-supremacist cultures, where white people are dominant economically and politically, both internationally and at home, in countries such as New Zealand, where “white” is the dominant cultural norm, it is also unsurprising that barely any studies in SAR investigate white privilege and institutionalized white supremacy. And in a patriarchal world where men are the dominant gender class, where patriarchal values are treated as normative, it should not be surprising that little discussion can be found in SAR about the realities of systemic male violence, male privilege, and male supremacy.

From the standpoint of the critical theorization outlined above, these “silences” should not be treated as accidental but, rather, as reflecting the “dominant material relationships grasped as ideas” and as being symptomatic of “ruling ideas” that are “the ideal expression of the dominant material relationships” that people currently live under (Marx and Engels, 1846). This theorization of SAR as a political field in which the ideological contours reflect wider material relations of power represents an important corrective to views of the literature that appear to treat them in less politicized ways (see, for example, the reviews of the literature cited in the introduction in Chapter 2). Moreover, this theorization of SAR as an ideological field suggests that if social accounting scholars wish to radicalize the field, the place to begin is to make the self-reflexive turn, proposed by Jeff Everett and others, by interrogating these and other “silences” and begin to question their relational origins in the literature’s ideological contours in wider systems of power (Everett, 2007; Neu et al., 2001).

PROBLEMATIZING SAR “COMMONSENSE”

The ideological tendencies of SAR could also be understood from a Gramscian standpoint as being indicative of types of “commonsense” that currently structure the field. In this light, its “silences” about capitalism, white supremacy, and patriarchy suggest that not only are the dominant ways of thinking that currently structure the field reflective of the dominant power relationships, but also, importantly, they are rooted in collectively shared worldviews with deep cultural, political and social currency. If scholars were to re-orient SAR so that these social systems could be regarded as legitimate targets of critique (radical critique, at that), researchers would need to have more explicit discussions that not only address how these systems of power could be critically theorized, but also address the assumptions, beliefs, and theories informing these “commonsense” understandings that currently lead SAR to overlook these systems of power. In the following pages, I shall briefly address these issues as an initial contribution to what might hopefully become a more sustained and serious debate.

Which “commonsense” understandings might produce the silence about capitalism in SAR?

As already noted, on one level much of the literature’s “silence” about capitalism and the unwillingness to subject it to radical critique could be regarded as reflecting the wider material conditions and relations of power. As Chapter 1 discussed briefly, the omission of the political dimension can be traced, in part, to the dominance of epistemological perspectives, such as positivism and social theories such as neo-classical economics (and its specifically neo-liberal variants) in the wider literature, which treat the system as unproblematic and given (Tinker et al., 1982; Chua, 1986; Williams, 2004a, b, 2009). However, these observations, while valid, are too general to apply necessarily to those social accounting scholars, such as the authors of the dialogic SAR papers critiqued in Chapter 2, who might consider themselves “critical” scholars but would not necessarily regard “capitalism” as a useful object of critique.

When attending social accounting-related conferences and discussing with other researchers at the Centre for Social and Environmental Accounting Research and the wider social accounting community, a number of arguments are used to dismiss the idea that

capitalism ought to be the object of social accounting critique. These include: (1) that capitalism is too general a term to be a useful analytical category because it overlooks that there is no single, monolithic entity termed “Capitalism” and that in fact many types of capitalism (“capitalisms”) exist;³⁹ (ii) that to abolish capitalism would have little operational purchase as a panacea for the world’s ills because it is too abstract to be a guide for action;⁴⁰ and (iii) general statements about capitalism, such as that it is inherently exploitative, based on permanent inequality, and is ecologically destructive, are too general to have much validity as a basis for orienting a political and research stance. Each of these arguments provides different reasons for dismissing capitalism as a valid critical concern, but they all adopt positions that dismiss the value of radical critiques that would make capitalism a central object of critique. Although such reasons might appear persuasive (“commonsense”), I would assert that grounds exist for questioning and challenging them, because the reasons presented may also be ideological rationalizations that are being used to prevent SAR from developing in more radical ways.

The idea there is no single “capitalism” and that in fact there are many “capitalisms” is surely true, since as history clearly demonstrates, capitalism can assume different cultural, regulatory and political forms: it emerged from agrarian and mercantile origins, and has morphed into industrial and financialized forms; it has regressed into fascism and has also taken on more progressive social-democratic forms under Keynesian and welfare-state social policies in various countries; and it has demonstrated, particularly under parliamentary democracies, a capacity to continually reform itself so as to make progressive incremental reforms that can ameliorate the consequences of social inequality and lead to more equitable outcomes and more egalitarian distributions of wealth. However, this argument ought to be questioned because it is premised on an un-deconstructed binary between the “universal” (“Capitalism”) and the particular (“capitalisms”) which rests on an unproblematized assumption, namely, that general categories and statements (universals) cannot be made and do not exist because we have only particulars, so that only localized, concrete and limited statements about the world can be made. This assumption is problematic because not only does it overlook that *all* statements are general to some degree, but it also ignores the idea

³⁹ I have found this argument is often accompanied by the idea that the focus on capitalism and class is too reductionistic because it overlooks other forms of oppression.

⁴⁰ In some conversations this argument is also accompanied by the idea that there do not appear to be adequate alternatives for replacing the present system since, for example, communism also showed that it was not free of social inequalities and ecological crimes.

that merely because there are variations among a certain type of entity (different breeds of dogs, for instance), that general characteristics may also be common across these different types that make up the “essence” of what they are, their nature (their “dog nature” or “dogness”). Researchers should also question this argument because, as Terry Eagleton has pointed out, this one-sided view, with its distrust of universals and an uncritical privileging of particularism, can be traced to certain forms of post-modern and post-structuralist theorizing, which use “straw person” caricatures of radical critiques, such as Marxism, which are concerned with totalities or overarching social systems, to justify a timid liberalism that concerns itself with only localized and reformist politics (see, especially, Eagleton, 1996, 2004; see also, Harvey 1989; Jameson, 1990).

Critical theorists, such as David Harvey, have shown that merely because capitalist societies may appear very different from each other and can show a significant level of institutional flexibility, adaptability, and cultural diversity, this does not preclude the existence of common structural characteristics that make an economy capitalistic and would give it the specificity and uniqueness to make it identifiable as a particular economic system or mode of production. Marx approached his analysis and explanation of capitalism by, first, endeavouring to identify the material preconditions and structural contradictions that constituted the general characteristics of the economic engine of capital accumulation that powers capitalism. Marx was well aware that capitalism’s concrete reality is made up of many cultural, social, political and economic determinants, but he wanted, first, to understand the internal contradictions of capital or “Capital-in-General” (Rosdolsky, 1997). Towards this end, Volume One of *Capital* (Marx, 1867) is an historical account of how capitalism’s historical preconditions came together initially, and an analysis of some of the major internal contradictions that make up the production side of “Capital-in-General”; this analysis of “Capital-in-General” is completed in Volume 2 which appraises the sphere or activities of circulation and exchange (Marx, 1878). In this sense, “capitalism” can be usefully distinguished from “capital.” Capitalism, from this perspective, means any social formation in which the processes of capital circulation and accumulation are hegemonic and dominant in shaping the material, social and intellectual bases of social life; “capital” refers to the process of capital production, circulation, and accumulation that provides the economic foundation of capitalist social life (Harvey, 2014, p. 12). Marx’s account of the general model of “capital” (or “Capital-in-General”) suggests it is a system based necessarily on “the inseparability of production for the market, money, wage-labour, competitive accumulation,

and exploitation [of commodified labour]” (McNally, 1993, p. 221). This definition, moreover, does not merely have to be accepted (or for that matter, dismissed out of hand), because researchers could also consider its empirical validity: if there are examples of capitalist societies that have not been based on production for the market, money, commodified labour, unequal exchanges between labour and capital in the capitalist production process (exploitation), and competitive accumulation, then this general model might not be valid, but if it is, the idea that “capitalism” or “capital” are categories that are too general for making sense of our world would not appear to be a credible argument.

This approach to understanding capitalism also challenges the idea that to abolish capitalism would have little operational purchase, because when critical scholars such as Cooper et al. (2005) have argued that capitalism ought to become a more central focus of social accounting critiques, they are not arguing that capitalism should be dismissed altogether but, rather, that because it is the economic system people live in today, the structural contradictions that are part of its totality, as well as the totality itself, should be made more visible so people can begin to comprehend critically what might need to be changed in order to address the consequences it produces. David Harvey, building on Marx, has outlined in his recent book, *Seventeen Contradictions and The End of Capitalism*, a number of structural contradictions that constitute capitalism’s economic system. They include the contradiction between: use-value and exchange-value; the social value of labour and its representation by money; private property and the capitalist state; private appropriation and common wealth; the contradictory unity of production and realization; technology, work and human disposability; monopoly and competition; disparities in income and wealth; capital’s relation to nature; and endless compound growth (Harvey, 2014). It is in light of such critical analysis, in terms of SAR overlooking capitalism, that the criticism of Cooper et al. (2005) and my own of SAR ought to be understood, that is: the social accounts and research of the field do not, by and large, develop narratives that make clear how these structural contradictions relate to each other, and neither do they make clear how the system itself, which links together these contradictions, produces the social and ecological consequences people witness today. The emphasis here is not that capitalism should be abolished – I would agree that such a claim has little analytical or operational value. The point I advocate is that scholars should be developing social accounts and research that can assist people to develop critical consciousness about their current capitalist reality as well as the capitalist totality itself by making the contradictions more visible. Moreover, as Harvey

points out, there is no reason that the focus on capital's internal contradictions needs to be made at the expense of addressing issues of race, gender, and other forms of oppression, since these social determinants and processes could be built into this type of critical (dialectical) analysis so that accounts of capitalism's concrete reality can be produced. Such an analysis could then serve as a useful basis for critical praxis because it would enable scholars to engage in particular issues and localized politics while also maintaining a view of how our own interventions are linked to the system as a whole and how the contradictions can develop and unfold elsewhere (Allman, 1999, pp. 5-6).

In this light, I would also assert that the idea of general statements about capitalism (that is, being inherently exploitative, based on permanent inequality, and being ecologically destructive, etcetera) cannot be made (as a basis for dismissing radical critiques of capitalism), should be challenged, because not only can these claims be made, arguably, but more importantly, the idea overlooks that these general models of "capital" only mark the beginning of radical critique. What the radical critique of capitalism builds towards (at least in terms of Marx's or Harvey's own approach) is to be able to explain capitalism's *actual* historical development and current concrete reality. Harvey has noted that theorists of capital circulation and accumulation tend to have accounts that produce the impression that capitalism is much more benign than it actually is, because their models usually account for only those processes of wealth accumulation that are "legally sanctioned exchanges under conditions of non-coercive trade in freely functioning markets" (Harvey, 2014, p. 52). (In this light, I wonder if this partly explains the resistance among some SAR scholars not to produce radical critiques of capitalism?) Harvey also observes the darker side to capitalism which consists of extra-legal activities "such as robbery, thievery, swindling, corruption, usury, predation, violence and coercion, along with a range of suspicious and shady practices in the market (monopolisation, manipulation, market cornering, price fixing, Ponzi schemes, etc.)" (ibid). According to Harvey, theorists of capital circulation and accumulation exclude these activities typically as excrescences external to the "normal" functioning of the capitalist market. For Harvey, such portraits of capitalism are profoundly misleading because they fail to recognize the symbiotic relationship between these two forms of appropriation of both social labour and the products of that labour, and also partly on *empirical* grounds that, "it is stupid to seek to understand the world of capital without engaging with the drug cartels, traffickers in arms and the various mafias and other criminal forms of organization that play such a significant role in world trade" (ibid.). For Harvey, it "is impossible to shunt aside as

accidental excrescences the vast array of predatory practices that were so easily identifiable in the recent crash of property markets in the United States (along with the recent revelations of systematic banking malfeasance – such as the falsification of asset valuations in bank portfolios – money laundering, Ponzi finance, interest-rate manipulations and the like)” (ibid.).

Harvey’s listings of capital’s extra-legal activities are mostly contemporary examples, but he draws on Marx’s earlier analysis, which shows that these extra-legal activities of violence and dispossession were not only necessary for capitalism’s actual historical emergence through the processes of “so-called original accumulation”, but he also shows that these practices have been necessary features of the expansion and spread of capital as a globalizing world-system (Marx, 1867). Marx and other Marxian political-economists have shown that if capitalism were conceptualized as a world-system (an economic system that has a structural imperative to expand constantly and globalize) its actual history could not be separated from the extra-legal activities. It began on the back of Europe’s colonization and genocide of indigenous peoples abroad, and mass peasant displacement, mercantile land-grabbing at home; its global expansion has ridden on the back of imperialist colonization and neo-colonial domination; and these processes of extra-legal coercion continue today through imperialist projects led by the United States and neo-liberal practices of “accumulation by dispossession” (Harvey, 2005). This has led Harvey to argue that “there are strong theoretical grounds for believing that an economy based on dispossession lies at the heart of what capital is foundationally about” (Harvey, 2014, p. 53). Such critique – which understands capital *realistically* as both a legal and extra-legal system, as a system of dispossession, and has a level of resolution that can grasp its macro-dimensions as a world-system– *this* is the critique that is largely absent in SAR.

None of this is to imply that scholars should ignore the fact that communism has its own failures; given that capitalism is the social formation that people currently live under, it is capitalism, not communism, which should be the central object of academic analyses about *current* realities. If people lived under communist regimes which produced the social and ecological crises similar to those outlined in Chapter 1, academic critiques of them should be just as trenchant and searching. Similarly, this does not imply that radical critiques of capitalism, such as those of Marxism, have much credibility or can offer easy or realistic solutions to the problems people face. However, I would argue that the primary challenge

SAR faces at this historical juncture is not to come up with “solutions” but, rather, to focus on the preliminary task of endeavouring to develop more critical and radical conceptions of *the problems*. I would argue, in light of this, that academics need to consider “capitalism” and “capital” as “problems” much more than they have in the past.

Which “commonsense” understandings might produce the silence over white supremacy and patriarchy in SAR?

“Commonsense” assumptions that might lead social accounting scholars to overlook the realities of white supremacy and patriarchy can be found in some of the dominant ideologies currently circulating in wider culture. Robert Jensen, referring to a United States context (I would suggest the argument also applies to other “post-colonial” Western democracies such as New Zealand), suggests that today the term “white supremacy” is not typically applied as a valid description of society in the dominant culture because although most people, except overt racists, acknowledge the country’s white-supremacist past – albeit with qualifications that these crimes be understood “in context” which leads to routine denial of the extent of the genocidal campaigns against indigenous people and the extent to which economic development was the product of African slave labour, the depth of exploitation of Asian workers, and the brutal consequences of United States aggression in taking over Mexican territory – the term is more commonly applied to overt racists, such as members of neo-Nazi groups, the Ku Klux Klan, or to past regimes based on formal apartheid, such as the United States antebellum South or the apartheid regime of the former National Party-led South Africa (Jensen, 2010). In this context, particularly with the election of an African American president and the emergence of a dominant “post-racial” discourse that is promoted through mainstream media and in government policies (Kaplan, 2011; Parks, 2011), the idea that society remains white-supremacist tends to evoke resistance. This “commonsense” framing, however, can be challenged, as indicated in Chapter 2, if racially based systems of power, both international and within nation-states, were considered more in terms of their *entrenched material inequalities* (economic, social, political, and cultural) that international and national-level relations are predicated on, rather than the formal legal-juridical status of current Western democracies, and also if we were to note how settler societies are predicated on the continued subjugation of indigenous peoples and the colonization of indigenous ways of being (Jackson, 2007).

Similarly, within the wider dominant culture the term “patriarchy” does not tend to be used typically to describe contemporary Western societies, such as the United States and New Zealand, where the term tends instead to be associated with past eras of these societies in which women were legal chattel (the property of men); in other contemporary societies, women continue to be legal chattel and do not have many legal, educational, and sexual freedoms that Western democracies endorse; there are also religious fundamentalists who explicitly advocate gender roles whereby women are expected to play subordinate roles to men. In such a context, the idea that countries such as New Zealand and the United States, as well as the wider international arena, remain patriarchal, tends to evoke resistance (Jensen, 2010). Radical feminists assert that this view could be maintained if researchers were to focus only on the gains that the women’s movement has achieved in the areas of work, employment, educational access and civil rights associated with the economic and political institutions of the “public sphere”; if, on the other hand, researchers were to focus on cultural and sexual practices, typically assigned in traditional political theory as relating to the “private realm” (the realm of the family, beauty practices, sexuality, and sex), not only would the realities of patriarchy’s forms of systemic violence such as rape and abuse become more apparent, as discussed in Chapters 1 and 2, but also the forms of *cultural domination* and *sexual domination* would become more apparent (see, for example, Frye, 1983; Dworkin, 1988; Jeffreys, 2005; Jensen, 2007; Romito, 2007).

This problematization of SAR “commonsense”, while not definitive or conclusive, suggests there might not be adequate reasons for excluding these systems of power as central objects of concern in SAR, at least at the level of theoretical argument.

3.3 RE-THINKING SOCIAL ACCOUNTING ENGAGEMENTS

In Chapter 2, I critiqued dialogic SAR articles which had developed theorizations of social accounting engagement, using the ideas of radical thinkers such as Paulo Freire, but they had not produced critiques which named and problematized the major systems of power, such as capitalism, white supremacy, and patriarchy, as structural drivers of social and ecological crises, nor had they theorized the structural realities of capitalist class power, white dominance, and male dominance that social accounting engagements would encounter,

which would need to be overcome. Now, in light of the theorization of hegemony outlined above, I would also assert that dialogic SAR's politically quiet approach to social critique and to theorizing engagement could be understood as an example of how ideological processes might operate in SAR to depoliticize radical critique.

The “academic capture” of dialogic SAR

The following view of “academic capture” (Everett, 2007) should not be understood as an isolated example but rather as part of a wider trend in the fields of education and teacher training that has seen the deradicalization of critical pedagogy and the embourgeoisement of Freire's work (for critical discussions of the deradicalization of critical pedagogy and the corporate and neoliberal assaults on teacher training, see, for example, Hill et al., 1999; McLaren, 2000; McLaren and Farahmandpur, 1999, 2000, 2001; McLaren et al., 2004). Henry Giroux suggests that the tendency to domesticate Freire has led, among other things, to educators overlooking how radical and revolutionary his critical pedagogy actually is (Giroux, 1992):

Increasingly, Freire's work has become the standard reference for engaging in what is often referred to as teaching for critical thinking, dialogical pedagogy, or critical literacy. As Freire's work has passed from the origins of its production in Brazil, through Latin America and Africa to the hybrid borderlands of North America, it has been frequently appropriated by academics, adult educators, and others who inhabit the ideology of the West in ways that often reduce it to a pedagogical technique or method. Of course, the requisite descriptions generally invoke terms like “politically charged,” “problem-posing,” or the mandatory “education for critical consciousness” and often contradict the use of Freire's work as a revolutionary pedagogical practice. But in such a context, these are terms that speak less to a political project constructed amidst concrete struggles than they do to the insipid and dreary demands for pedagogical recipes dressed up in the jargon of abstracted progressive labels. What has been increasingly lost in the North American and Western appropriation of Freire's work is the profound and radical nature of its theory and practice as an anti-colonial and postcolonial discourse.

An important aspect of Freire's work that these dialogic SAR articles overlook is that almost everything he wrote concerns the role of *revolutionary leadership* – that is, how socialist revolutionary leaders have to work and learn *with* the people, as well as their organizational roles, in order to build social movements which are aimed explicitly at creating radical economic, political, and cultural change. Freire's most systematic account of his approach to education, *The Pedagogy of the Oppressed*, draws heavily on Marx's theory of consciousness/praxis and Marx's materialist conception of structural (dialectical)

contradictions, and argues openly against reformism (see, for example, Freire, 1972, p. 159). Instead of reformism, Freire advocates a radical educational approach that could help people to break out of their “naïve consciousness” (which aligns with Marx’s critical concept of ideology) (Freire, 1976, p. 44) and could help people to develop a critical (dialectical) perception of reality among the participants (Freire, 1972, pp. 15, 26-29) and help prepare them to engage in long-term struggles to free themselves of the structural inequalities (dialectical contradictions) of material life (Freire, 1972, p. 26). Moreover, as radical educators such as Paula Allman and Peter McLaren have argued, the structural contradictions need to be understood dialectically as incorporating not only the internal contradictions of capital, but also the social and cultural forms of oppression, such as white supremacy and patriarchy (Allman, 1999, 2000; McLaren, 2000).

Some might argue that in his later works (see, for example, Freire, 1992, 1998) Freire underwent a “postmodern break” where he distanced himself from earlier work in *Pedagogy of the Oppressed* (1972). I consider this misleading because, as Stanley Aronowitz notes in the Preface to *Pedagogy of Freedom* (1998), the theorist who continued to influence Freire above all others was Marx, followed by Erich Fromm and Jean Paul Sartre. Freire himself makes numerous statements throughout the book not only condemning capitalism but also affirming the radical humanism he shares with Marx (see, for example, Freire, 1998, pp. 8, 10-11, 93-94, 112-113, 115). In *Pedagogy of Hope*, Freire responded to certain criticisms that various critics had made against *Pedagogy of the Oppressed* for reproducing certain forms of exclusion, such as sexism, elitism, and authoritarianism. Freire concedes in relation to the sexism of his language, but defends himself against the charges of elitism and authoritarianism, claiming that these have been the exact tendencies he has consistently criticized, which his critical pedagogy is designed to actively seek out and address. In recognizing the importance of forms of oppression other than class, he affirms a “progressive postmodernism,” but also rejects “conservative, neoliberal postmodernity”; he also affirms Marx and defends the major themes of *Pedagogy of the Oppressed*, one of which is the radical critique and analysis of structural contradictions and systems of oppression, an important one being those rooted in capitalism’s class structures as a major structural driver of historical development (Aronowitz, 1992, pp. 5-6; Freire, 1992, pp. 57, 63, 85). Freire did not reject Marx, but rather, “vulgar” forms of Marxism that were more formal, mechanical, and undialectical. What academics could advocate is a nuanced approach to radical education that would address all forms of discrimination and systems of oppression. This type of

analysis is important to carry out, not only to deepen the critical understandings of social reality, but also, in terms of self-reflexivity and self-critique which is so important for establishing dialogic solidarity, and to also guard against elitism by exposing forms of privilege (class privilege, white privilege, male privilege) that educators can typically use in their educational encounters. Donaldo Macedo, in the Foreword to *Pedagogy of Freedom*, emphasises that if white liberal educators wish to help and show solidarity for black and other racially subordinated people, it is not sufficient to assist these groups in a paternalistic way; they need instead to draw attention to their own racial privilege and systems of racialized power that keep these groups racially marginalized, excluded, and oppressed (Macedo, 1998, pp. 15-16). It is this type of radical analysis and critique which is largely missing from dialogic SAR. When viewed in the above light, theorizations of social accounting educational engagements in dialogic SAR appear to conform more closely with the oppressive or domesticated form of education, which Freire criticized heavily as “banking education”, as reproducing a limited/bourgeois praxis rather than conforming with his “dialogic” approach (Freire, 1972).

Re-claiming radical pedagogy

One way used by some critical educators to re-claim the radical roots of Freire’s critical pedagogy has been to interpret his work through Marx’s critical theory of consciousness/praxis, outlined above (see, for example, Allman, 1999, 2001), and to use an approach to theorizing that opts for a dialectical approach to analysis, which not only addresses issues of gender, race, and class, but also how these forms of inequality are materially rooted the intersecting systems of imperialist white supremacist capitalist patriarchy (see, for example, McLaren, 2000; McLaren and Farahmandpur, 1999, 2000, 2001; McLaren et al., 2004). The approach rejects the tendency discerned in forms of postmodern and post-structuralist theorizing to eschew structural analysis (of imperialism, capitalism, white supremacy, and patriarchy).

Differences between bourgeois pedagogy and radical pedagogy

If conceptualized in this way, Freire’s radical pedagogy departs in several ways from the domesticated reading of his work which were produced in the dialogic SAR articles problematized in Chapter 2. First, the *strategic aim* of Freire’s educational approach is more explicitly radical and revolutionary than suggested by dialogic SAR. It is not only about

encouraging the recognition of multiple perspectives, heterogeneity and difference; fundamentally, it is about preparing people to engage in *revolutionary social transformation* and also to wrestle with creating a learning process, which *in itself* is a form of revolutionary social transformation (or critical/revolutionary praxis) (Allman, 2001, p. 3; 2002, p. 202).

Secondly, the learning process cannot only be concerned about providing safe spaces for participants to present their different views so there can be “multiple perspectives,” “heterogeneous discourses and “multi-levelled accounts”, as the dialogic SAR articles suggest, because for Freire this is only the *starting point* of learning, as they then have to be problematized as forms of self-understanding (or “commonsense” to use Gramsci’s language) that might be ideologically problematic and uncritically reflective on the wider relations of power. A characteristic hallmark of traditional (bourgeois) education is that rather than producing knowledge that challenges the *status quo*, it produces knowledge which reinforces it. Such knowledge reinforces rather than questions the dominant ideologies (“the hidden curriculum”) that existing power structures are founded on; rather than students developing knowledge that can assist them to identify, name and understand the root causes of structural relations (dialectical contradictions) of the systems of power they live in, it mystifies them. Dialogic SAR recognizes the need to expose this “hidden curriculum”, but as outlined in Chapter 2 it fails to name and identify the intersecting systems of capitalism, imperialism, white supremacy, and male supremacy, or to subject them to radical critique. Instead, it appears to assume that to promote “plural” or “multiple” perspectives is (somehow) sufficient to expose this hidden curriculum. In this sense, dialogic SAR aligns more with banking education because implicit in its lack of ideological critique is the assumption that knowledge does not need to be critically interrogated, merely promoted, each student having a right to his or her own view, rather than being regarded as the starting point to be critically problematized.

According to Freire, this knowledge is a consequence of the type of learning banking or bourgeois education is based on. Banking education is structured by antagonistic relations between teachers and students and by epistemological relations that conceptualize knowledge as static, compartmentalized, and divorced from wider relational totalities. For Freire, in line with Marx, critical consciousness begins when these self-understandings are problematized by delving into their possible ideological framings and their relational origins in systems of power.

In contrast, a dialogic education, for Freire, is an emancipatory approach to learning, based on challenging and transforming the relations of bourgeois (banking) education. A third way Freire departs arguably from the theorization of the dialogic SAR articles is in terms of the *pedagogical aim* of enabling students to develop *critical consciousness*. It involves a critical (dialectical) perception of social reality that would enable students to identify and unmask its underlying power structures and forms of oppression, explaining how they work, and challenging the ideological rationalizations people use to naturalize and legitimate them. It would help students to grasp their own role in reproducing these forms of oppression so that they can begin to see them as problems that can be changed, which they can help to change (Freire, 1970). As a pedagogical approach, it does not aim to tell people *what* to think, but rather to help people develop their existing cognition into a more critical and conscious activity; in effect, to help people to think critically for themselves (Freire, 1970, pp. 99-101). It does this through a particular approach to learning.

The key to critical thinking and critical consciousness-raising, for Freire, is a form of communication he terms “dialogue”; it is an approach to learning which requires a struggle to challenge and transform the social and epistemological relations of such encounters as they are experienced (Freire, 1972). The emphasis on transforming underlying material relations stems from Marx’s theory of consciousness/praxis, as outlined above. The relations, which Freire stresses need to be transformed, are the teacher-student relation and the relation to knowledge (Freire, 1972).

Dialogic education is premised on the awareness that not only is society based on various forms of oppression, but also that people are immersed in this oppressive reality and their thinking processes are therefore often conditioned by ideologies that rationalize the reality. Hence, in dialogic education, not only do objective social conditions become the subject of analysis, but people’s perceptions of these conditions are scrutinized (Freire, 1970, p. 76). Dialogic education is also premised on the recognition that because society is structured by oppressive systems of power, educational processes are often sites in which these power structures are manifested and reproduced, as in traditional (bourgeois) educational practices or the banking education approach. For Freire, a critical perception of reality can only be fully developed by not only critically analysing social reality but also struggling to transform the educational relations in which this analysis and learning is carried

out. In line with Marx's theory of consciousness/praxis, this critical perception is not seen as a separate intellectual activity from other activities but, rather, as linked necessarily to critical, transformative practice (Freire, 1985, pp. 82-87). Freire's term "conscientização" (or "critical consciousness") expresses the inseparable unity between acting critically to transform relations and the critical transformation of consciousness (Allman, 1999, p. 96). This term recognizes that both the experience of struggling to transform relations and the experience of transformed relations are required for critical consciousness to develop fully (ibid.). To initiate a Freirian approach therefore involves a detailed analysis of relations that need to be transformed, and it necessarily involves transformations that are not easily achieved.

This requirement to analyze relations that need to be transformed raises a fourth difference between Freire's approach and dialogic SAR. Whereas the dialogic SAR articles shied away from specifying these relations and the systems of domination they arise from, this seemingly ambivalent stance, for Freire, rather than being "neutral", is tantamount to encouraging people to accept rather than transform these relations and themselves. For Freire, there is no such thing as a "neutral" educational process; education either prepares people to struggle for liberation or it encourages people to accept how things currently are.

One aspect of Freire's work which the dialogic SAR articles underplay is that it provides certain insights on *revolutionary strategy*. *Pedagogy of the Oppressed* is the most comprehensive discussion of his critical pedagogy, and is also a book about revolutionary strategy. Freire argues that revolution should involve two phases: one he terms "cultural action", and the other, "cultural revolution." Cultural action refers to any type of educational project that attempts to transform relations prior to the moment of political revolution in which a state is taken over or dissolved, with the aim of such projects being to enable people to develop a critical perception of their oppression and, as far as possible, to prepare them for full, active engagement in cultural revolution (Freire, 1972, pp. 30-31, 103-107). Cultural revolution is the permanent process in which conscientized people engage in the continuous creation and re-creation of their reality, with the support of the revolutionary state or whatever political organization has superseded the bourgeois state (Freire, 1985, ch. 7). It raises a fifth difference between Freire's approach and dialogic SAR. For Freire, in line with both Marx and Gramsci, emancipatory struggles for revolutionary change are fundamentally based on educational engagements with *the oppressed* – that is, with the classes and groups

that are subordinated by systems of domination – rather than with the oppressor classes. This is not to imply that engagements cannot be with people whose social situations might position them in dominant or oppressor classes, but rather to recognize that, given the material interests and benefits oppressor classes have in maintaining systems of domination, it is oppressed people who are best positioned to struggle against oppression, not in terms of their relative power but in terms of their emancipatory interests. This ethos of working with the oppressed, furthermore, comes from a recognition that emancipation cannot be given to people by an oppressor, but instead has to be *self*-emancipation: by the oppressed and with the oppressed (Molisa, 2011).

3.4 PROBLEMATIZING SOCIAL ACCOUNTING ENGAGEMENTS

The preceding sections suggest that three important “levels” should be considered when problematizing a social accounting engagement if it is to be evaluated critically from a radical pedagogical point of view: first, the types of *knowledge* about social reality that arise from the engagement need to be problematized in order to assess the social consciousness or self-understandings; secondly, how the engagement is implemented and carried out needs to be problematized in order to determine the type of *educational approach* that would provide the pedagogical basis of the engagement; and thirdly, how the engagement is viewed as a social change intervention needs to be problematized in order to assess the *social change strategy* that would inform the engagement.

Problematizing the knowledge produced

In order to evaluate critically the types of knowledge a social accounting engagement process produces, two levels of analysis could be carried out. The first level would be to determine whether they appear to conform more closely to partial, fragmented (ideological) forms of knowledge that would encourage uncritical or reproductive consciousness/praxis or critical/revolutionary consciousness/praxis. The intent is to establish initially how particular social and ecological problems are understood, and then to “problematize” how these “commonsense” understandings are framed. The first step, then, would be to describe how these particular problems are articulated and represented. The second step, in line with the critique of SAR, described in Chapter 2, is to pose certain questions that could reveal how

these “problems” or “problem re-presentations” are framed, first, by considering the assumptions made to define “the problem” and, secondly, what they might omit (the “silences” in the narrative). Given the concern of this thesis with social and ecological crises, questions to be posed, in line with Chapter 2, would be whether these “problem re-presentations” recognize the severity of social and ecological problems (whether they recognize the realities of systemic violence), and how they can frame the causes or origins of these problems. When considering how underlying causes could be framed, questions could include whether these “problem re-presentations” show evidence of a critical conception of ideology by problematizing “commonsense” understandings of “the problem” or “problems”, or whether they appear to take commonsense understandings for granted, and whether they show evidence of any radical understanding of the underlying causes by identifying material relations, particularly of major systems of power, or whether they appear to focus only on particular aspects of these relational systems, or overlook them entirely.

The second level of analysis would be to consider the origin of these ideas. The assumption, in line with Marx’s materialist theory of how social consciousness is formed, is that ideas always have historical and social origins and should be investigated in terms of the dominant ideologies and the material systems of power they might legitimate and reinforce.

Problematizing the educational approach

In order to evaluate critically how a social accounting engagement has been implemented and carried out, certain aspects of the engagement must be assessed which would build on the problematization of knowledge described above. The intent is to determine whether it conforms more closely with banking education or to dialogic education. In order to do so, questions must be posed concerning the pedagogical aim of the engagement, whether its objective is to cultivate critical consciousness, and concerning the types of epistemological and social relations that appear to structure the engagement. In order to do so, particular issues should be problematized. To problematize the aim of the engagement, researchers could consider whether engagement organizers viewed the engagement as an educational opportunity to develop critical thinking or whether the objective had a more instrumental aim, and more importantly, whether there was evidence that engagement organizers had awareness that the engagement’s underlying epistemological and social relations needed to be critically scrutinized and changed. In order to problematize

actual engagement practice, in line with Freire, its educational relations would need to be problematized. The first relation to consider would be the type of epistemological relation or relation to knowledge that participants in the engagement appeared to have. Problematization of the above knowledge would be a potential source of evidence for insight into this epistemological relation. However, researchers could also consider other practices, in line with Freire's ideas on educational processes, such as whether participants were encouraged to articulate, problematize, and share their self-understandings, whether these "commonsense" self-understandings were problematized to challenge their possible ideological distortions, and to explore their historical and relational origins. The second relation to consider would be the relationship between engagement organizers (teachers) and the participants (students). Questions that researchers could pose so as to problematize this relation is whether organizers asked participants to interrogate critically epistemological and social relations, both within the engagement initiative and more widely, and whether decision-making concerning the engagement content was left to organizers or determined in more participative and democratic ways. Given the difficulty of separating these relations analytically, they could be considered together.

Problematizing social change strategy

In order to evaluate critically the change strategy adopted by engagement organizers, certain issues could be problematized. The intent would be to assess whether it conforms to reformist understandings of change or revolutionary understandings of change. To problematize change strategy, certain issues could be considered, such as whether they recognized critical consciousness-raising as a key aspect of change; and whether they saw the agents of change as coming primarily from the dominant classes and groups, or whether change was through movement-building with oppressed and subordinated groups, which would be in keeping with Freire's approach.

Re-thinking the engagement

After the engagement has been problematized, a further step researchers could carry out, if they wish to explore potential "solutions" for addressing the issues and limitations the critique has identified, would be to explore how the engagement could be approached differently. If the critique suggests that the engagement has aligned with banking approaches to education, one way to re-think how the engagement could be conducted differently would

be to consider how it might look if it were informed by a more dialogic education approach. This re-thinking would need to address how engagement processes could be alternatively approached, the alternative forms of knowledge it could produce, and how it could differ, given the circumstances, in terms of how the engagement strategically approached the task of social change. In order to make concrete this re-think, such exploration should consider the sites of the social struggles in which the dominant ideologies relating to the problem or problems that are being produced and promoted, and how strategic interventions could be made in order to challenge, disrupt and change them in more emancipatory ways.

These elements, when considered together, could be used to derive an analytical framework for problematizing engagements for which key questions and evaluative criteria (highlighted in bold where relevant) are summarized in Table 1 below.

TABLE 1: An Analytical Framework for Problematizing Social Accounting Engagements

Main aspects of the engagement assessed:

1. Social knowledge
2. Educational approach
3. Social change strategy
4. Re-thinking alternative approaches

1. Problematizing social knowledge

- Do the social understandings (“problem re-presentations”) of social-ecological problems produced by the engagement conform to **uncritical/reproductive praxis** or **critical/revolutionary praxis**?
 - What assumptions are being made about the nature of these problems?
 - Do these problem re-presentations **recognize realities of systemic violence** or do they **erase/overlook these realities**?
 - How are the underlying causes of the problems framed?
 - Do these re-presentations **challenge “commonsense” understandings** of these problems or do they **uncritically align with them**?
 - Do these frames trace the origins and causes of the problems to **material relations and major systems of power** or are they **framed in more fragmented ways**?
- Where do these ideas come from?
 - Do these re-presentations align with any dominant ideologies that address these problems?
 - If so, what social struggles do these dominant ideologies arise from and how/where are they being produced, circulated, and promoted?

2. Problematizing educational approach

- Does the engagement process conform to **banking education** or **dialogic education** approaches to learning and communication?
 - What was the aim of the engagement?
 - Did organizers treat it as a **technical/instrumental exercise** or a **critical consciousness-raising project**?
 - What was the epistemological and teacher/student relation that appeared to structure the engagement?
 - Were people’s “commonsense” understandings of the problem/problems treated critically and problematized or were they treated positivistically as given?

- Were people encouraged by organizers to **share and problematize each other’s understandings** or were understandings **treated as unproblematic**?
- Were people asked to **interrogate critically and change engagement processes and relations** or were they **accepted as given and unchangeable**?

3. Problematizing social change strategy

- Does the engagement conform to **reformist** or **revolutionary** understandings of social change?
 - Do organizers see the engagement as **preparatory opportunities for critical/consciousness-raising and movement-building** or is the strategy **instrumental and ad hoc**?
 - Do organizers attempt to work with **a range of groups, including those from subordinated classes**, or does it **privilege working with dominant classes and groups**?

4. Re-thinking the engagement

- How could the engagement have been approached differently if informed by Freire’s dialogic critical educational approach?
 - What changes to the engagement process could be made?
 - What alternative forms of knowledge could have been produced?
 - What alternative strategy, given the circumstances, could have been pursued?

This analytical framework addresses issues derived from Marx’s critical theorization of the constituents of critical/revolutionary consciousness/praxis and from Freire’s dialogic approach to critical consciousness-raising. It problematizes people’s “commonsense” understandings, by questioning their “silences” and investigating their possible historical and social origins that may have been mediated by ideological processes and particular systems of power; it shows a concern for underlying educational processes, including not only the content but also the relations that appear to structure them; and it poses questions about social change strategy out of concern that interventions should support emancipatory movement-building, rather than remaining caught in limited/reproductive forms of praxis.

3.5 CLOSING SUMMARY

This chapter has conducted a re-think of social accounting theory, expanding on the critiques of SAR outlined in Chapter 2. I asserted that the problems of SAR can be traced in

part to the uncritical nature of its underlying theorizations of power, which prevent it from understanding adequately the nature of SAR as a political field and also from critiquing major systems of power; the problems also stem from theorizations of engagement that are based on reformist rather than revolutionary conceptions of emancipatory praxis and change. By discussing the critical theories of Marx, Gramsci and Freire, I have asserted that these thinkers offer important insights, not only for understanding SAR as a political (ideological and hegemonic) field, but also for re-thinking social accounting engagement practice so that it can become more aligned with emancipatory imperatives of critical/revolutionary praxis and revolutionary social change. The chapter's discussion of how SAR could be understood as a political field suggests that the "silences" and problems identified in Chapter 2 could be regarded as conforming to Marx's conception of ideology and Gramsci's "commonsense", and as reflecting the wider relations of power. Its interrogation of "silences" of SAR concerning capitalism, white supremacy, and patriarchy, as forms of "commonsense", challenges some of the assumptions that might have led to the erasure and neglect of these factors in the literature. Its re-think of social accounting engagement theory suggests that the dialogic SAR theorizations of engagement, critiqued in Chapter 2, should be regarded as reflecting the wider trends toward hegemonic capture in the field of critical education; by drawing on critical educators whose works draw on Freire through to Marx, I assert that more radical ways exist to theorize social accounting engagement. And finally, drawing on those theorists, the end section derives an analytical framework that explores how social accounting engagements could be problematized with radical pedagogical concerns in mind. This analytical framework provides the basis for the critical evaluation of the NSS initiative described in Chapter 5. The next chapter, therefore, discusses the research design by which the evaluation is operationalized and carried out.

CHAPTER 4

RESEARCH DESIGN

4.0 INTRODUCTION

“My abhorrence of neoliberalism helps to explain my legitimate anger when I speak of the injustices to which the ragpickers among humanity are condemned. It also explains my total lack of interest in any pretension of impartiality, I am not impartial, or objective...[this] does not prevent me from holding always a rigorously ethical position.”

(Freire, 1998, p. 22)

As outlined in Chapter 1 (section 1.5), the overarching objective of this thesis is to explore how social accounting theory and engagement practice can be re-oriented so as to become more effective in accounting for and addressing the grave social and ecological realities that people face today. In order to do so, as indicated in Chapter 1 (section 1.5), four levels of analysis will be carried out, including: a critique of SAR (Chapter 2), a re-think of social accounting theory in terms of how it conceptualizes social reality (social domination) and social change (social transformation) (Chapter 2), a consideration of SD scenario engagements as a viable means of social change through a critique of the NSS initiative (Chapter 5), and a re-think of how SD scenario engagements can be re-oriented in line with apocalyptic critical theory so they may become more effective in accounting for and addressing today’s social and ecological realities. To do so, certain choices have been made regarding research design. This chapter discusses those choices in relation to theoretical orientation, methodology and methods (Crotty, 1998, 2).

The chapter is structured as follows. The first section (4.1) will discuss theoretical orientation, including the general assumptions of this perspective, the range of theories drawn from, reasons why some were chosen over others, and why they serve the objective of the thesis. The second section will address the research methodology by which the empirics were collected and used to analyze the NSS initiative. It will discuss the important methodological assumptions I made when collecting, organizing and analyzing data on the NSS initiative, and how the critique was ultimately derived. The third section will discuss the research method employed, in particular, the case-study method, outlining the context in which the data was collected and how it was analyzed. Lastly, I shall discuss the research design limitations as a result of the above choices.

4.1 THEORETICAL ORIENTATION

A research project's theoretical orientation or perspective concerns the philosophical stance behind a chosen methodology (Crotty, 1998, p. 7). It provides context for the research process, logical arguments and criteria on which to base it (ibid.). Major thinkers I have drawn on, such as Marx, Gramsci and Freire, as well as the more general social theories drawn on, to inform my understanding of major systems of power, can all be situated within the tradition of critical research (Chua, 1986; Crotty, 1998). This is because they are based on: the epistemological assumption that all forms of knowledge are historically and socially constituted and constructed (Chua, 1986, p. 620), the ontological assumption that social realities are mediated and structured by systems of domination and oppression (p. 619), and the praxiological assumption that the aim of research should be the identification and removal of systems of domination (p. 621). This is not to say that no major differences exist between these theories or to imply that these theories cannot be interpreted in different ways, but I have underplayed these differences because my primary concern has been to use these theories to problematize SAR (the limitations are addressed in Chapter 7). One of the most important reasons I have drawn on the chosen range of social theories, and followed critical educators, such as bell hooks, Robert Jensen, Peter McLaren, and Paulo Freire, cited thus far, is that they endorse my thinking that the social and ecological crises people currently face are being produced by more than one system of oppression. In practice, these systems of domination intersect, so their interconnections need to be understood, although each system of power is unique and cannot be reduced to each other (Jensen, 2007, p. 30; hooks, 1984, 2000b). Any approach to apocalyptic SAR, which is concerned with striving to address social and ecological crises in a comprehensive and radical way, cannot focus on only one form of injustice (ecological destruction, class, race, or gender, for instance), but needs to draw on a range of social theories that can provide insights on the major systems of power from which the injustices arise.

Theorizing systems of power

The understanding of contemporary class inequality and capitalism used in the thesis is largely drawn from Marx and the Marxian tradition. I have also found anarchist critiques useful for understanding the political state as an important source of domination, which Marx failed arguably to appreciate when formulating his own conception of socialist strategies of social change (see, for example, Bakunin, 1970; Guerin, 2005; Goldman, 2013). There are

many traditions within Marxism, but I have found the thinkers who interpreted Marx as a dialectical thinker (Ollman, 2001) and also interpreted his work dialectically as most useful for facilitating my own understanding (see, for example, Allman, 1999, 2001; McNally, 1993; Postone, 1995; Callinicos, 1993; Eagleton, 2004; Harvey, 1996, 2005, 2010; Wood, 2005). The value of Marx's critique of capitalist political-economy, in contrast to the neoclassical economics which is the dominant theory in accounting research (Williams, 2004a, b, 2009), is that it pays attention to the historical specificities of capitalist social formations rather than reifying capitalist institutions (commodity production, market relations, commodified wage-labour, for instance) as trans-historical and therefore unchangeable (Tinker, and Gray, 2003), and rather than erasing structural inequalities, particularly those internal to "capital", it identifies and considers these internal contradictions as important structural drivers that provides capitalist political-economy with its particular developmental dynamics (Wood, 1995; Harvey, 2014). Marx has not been a very popular thinker among academics since the emergence of neo-liberalism, particularly with the "postmodern turn" (Best and Kellner, 1991) which saw Marxism declared theoretically bankrupt, intellectually passé, and expunged from university curriculum and economics departments, and post-structuralist and post-Marxist theories become fashionable and even dominant as the theories of choice for "critical" academics (Scatamburlo-D'Annibale and McLaren, 2004; Eagleton, 2004). In this intellectual climate, as Scatamburlo-D'Annibale and McLaren (2004) observe (p. 183):

...one of the most taken-for-granted features of contemporary social theory is the ritual and increasingly generic critique of Marxism in terms of its alleged failure to address forms of oppression other than that of 'class.' Marxism is considered to be theoretically bankrupt and intellectually passé, and class analysis is often savagely lampooned as a rusty weapon wielded clumsily by those mind-locked in the jejune factories of the nineteenth and twentieth centuries. When Marxist class analysis has not been distorted or equated with some crude version of 'economic determinism,' it has been attacked for diverting attention away from the categories of 'difference'— including 'race' (Gimenez, 2001).⁴¹ To overcome the presumed inadequacies of Marxism, an entire discursive apparatus, sometimes called 'post-Marxism', has arisen to fill the void.

These intellectual shifts in academia rejecting Marxism in favour of postmodern and poststructuralist social theory have often been justified as "necessary" by their advocates

⁴¹ Tinker (1999) has shown that these tendencies of using generic critiques of caricatures to dismiss and marginalize Marxism (and the radical critique of capitalism) is also present in accounting research.

given certain socio-historical developments encapsulated by “New Times” ideology such as the supposed end of structural pressures of capital accumulation, traditional forms of class conflict, the working class, and shifts toward “post-industrial” capitalism that have supposedly exposed the bankruptcy of Marxist theory (Boucher, 2008). Critics have shown, however, these New Times assumptions wrong – the structural contradictions of capital accumulation were never overcome (as the Global Financial Crisis brought forcefully home) (Harvey, 2010); class conflict rather than diminishing had actually increased with the rise of the neo-liberal project of class warfare against the working-class, unions, and the welfare state (Harvey, 2005); working-class numbers rather than falling have swelled, particularly on a global scale (Allman, 2001; Eagleton, 2004), and rather than transcending industrialization, “post-industrial” societies had simply outsourced manufacturing, heavy industrial production, and to the industrializing nations of the “developing” world (Eagleton, 2004; Boucher, 2008) – and they are often used to mask a disengagement from class politics, an unwillingness to expose the class warfare being visited on working people and to confront the corporate state, and an underlying capitulation to capitalism (see, for example, Eagleton, 1987, 1996, 2004; Jameson, 1990; Harvey, 1991). As Chapter 2 has discussed, this erasure of capitalism is present in SAR. And critical scholars have shown that not only has this postmodern turn taken place in critical accounting research, but also, its displacement of Marxism has also been accompanied by the erasure of class and the structural critique of capitalist political-economy (see, for example, Neimark, 1990, 1994; Armstrong, 1994; Cooper, 1997; Arnold, 1998, 2009). As Arnold (2009) summarized (p. 805):

Although political economy continued as a recognized stream of critical accounting research, its influence was overshadowed in the 1990s by the rise of postmodern and poststructuralist theories within the social sciences and humanities (Arnold, 1998). Post-structuralism took hold in critical accounting, in part, as a needed corrective to the economic determinism and functionalism found in both neoclassical and Marxian economics. It developed a social analysis that focused on the diffuse power of micro technologies, such as accounting practices, as opposed to the macro political and economic structures of power. At the same time, micro-institutional theory which emphasizes the ways in which accounting is socially embedded in cultural norms, cognitive scripts, and taken-for-granted assumptions also gained prominence within the field of critical accounting. While post-structuralism and microinstitutionalism have undoubtedly made significant contributions to the accounting literature, both schools represent a turn away from the analysis of politics and economics in favor of cultural explanations of accounting’s role in organizations and society. Accounting research’s failure to anticipate the crisis or problematize the relationship between financial accounting, the growth of the shadow banking system, and macroeconomic

instability can be attributed, in part, to this cultural turn away from political economy and its critique of capitalism.

Given this, I would argue that a progressive intellectual stance to take in light of this conservative intellectual climate is not to reject Marxism as many academics have done, by, for instance, reducing it to the cruder variants of the tradition so it is easily caricatured and dismissed,⁴² but rather retaining it for the emancipatory insights that it still contains. At a time when capitalism is still the predominant global economic system (Wood, 2005; Harvey, 2014) when class warfare by the corporations and the corporations against working-people is intensifying at a frightening pace and scale (Harvey, 2005; Hedges, 2010) and the capitalist system is producing so many social and ecological ills, it makes little sense to neglect the greatest critical theorist of capitalism the modern world has ever produced.

There are many criticisms used to dismiss Marxism that appear to have become stock-standard in contemporary social theory and addressing them all is beyond the scope of this thesis, but there is one in particular that I need to address here because they it goes to the heart of this thesis's central concerns about social justice and ecological sustainability (see, Eagleton, 2011 for a systematic discussion and critique of some of these stock-standard criticisms). This is the idea that the Marxian concept of "class" is too static and monolithic to account for the complexity, plurality, and heterogeneity of today's social realities and to recognize other forms of oppression such as those based on race, gender, and the assault on the natural world.⁴³

In one sense, there is some validity to these arguments. The landscape of social class has certainly changed beyond all recognition from Marx's own day. Static and monolithic conceptions of class can certainly be traced to some of the more structuralist-functionalist forms of Marxism (Boucher, 2008). We can certainly point to strains in Marx's own work as well as in the wider traditions of Marxism and socialism that have been complacently gender-blind and Eurocentric, even patriarchal and racist. And there are schools of thought within Marxism, and borne out in the environmental disasters of some socialist regimes, that

⁴² Laclau and Mouffe's (1985) critique of Marxism, for example, only deals with a specific current in this tradition; namely, the undialectical structural-functionalist of the Second International.

⁴³ This attack on Marxian concerns with class is often used to support the idea that the working class has disappeared, that we live in a world where social class matters less and less, where there is more social mobility, and class struggle is no more (Eagleton, 2011, p. 160), and the idea that all the most interesting radical movements of the past four decades such as feminism, environmentalism, gay and ethnic politics, animal rights, globalization and the peace movement have sprung up from outside Marxism, taken over from an antiquated commitment to class struggle, and represent new forms of political activism that have left Marxism well behind (Eagleton, 2011, p. 211).

internalized the Enlightenment belief of Man's sovereignty over Nature, and a faith in the limitlessness of human progress (Eagleton, 2011). There are some very important problems, however, with using these arguments to justify the dismissal of Marxism as much contemporary social theory has done.

First of all, while it is certainly true that social class has changed beyond all recognition from Marx's own day, it does not follow that it no longer makes much sense to speak of class or that class inequality does not exist as Chapter 1 itself has outlined. If class is defined in terms of attitude or psychological predisposition as the American concept of "classism" seems to imply it can produce the impressions that class either not that important because it is simply a matter of taste, and if it is defined using measures such as style, status, income, accent, or occupation as certain Weberian and interpretivist sociological perspectives tend to do, it can lead to conclusions such as the idea that we live in a world where social class matters less and less because of the collapsing of distinctions between these categories that can be observed. The Marxian conception of class, however, cannot be reduced to attitudes or to these sociological categories of style, status, income, accent, or occupation. Class, for Marxism is a structural concept that refers, first and foremost, to where you stand within a particular mode of production; it is about the economic power relations that determines whether you are, for example, slave, self-employed peasant, agricultural tenant, owner of capital, financier, seller of one's labour-power, proprietor, and so forth. Class, in this sense, far from disappearing is, as Chapter 1 also makes clear in terms of economic inequality, is as entrenched as ever and deepening in important respects. As Terry Eagleton observes (Eagleton, 2011, p. 163):

Old-style hierarchies may have yielded in some sectors of the economy to decentralized, network-based, team-oriented, information-rich, first-name, open-neck-shirted forms of organisation. But capital remains concentrated in fewer hands than ever before, and the ranks of the destitute and dispossessed swell by the hour. While the chief executive smooths his jeans over his sneakers, over one billion on the planet go hungry every day. Most of the mega-cities in the south are stinking slums rife with disease and over-crowding, and slum dwellers represent one-third of the global urban population.⁴⁴

⁴⁴ Many people, including Marxists, have assumed that because Marx used industrial production to illustrate "Capital in General" that the process of valorization – the creation of surplus-value – only takes place in industrial production, and that the working-class is confined to the industrial working-class. Marx clearly states in the "Resultate" (the appendix to *Capital*) that productive labour is labour that produces surplus-value within the capital-labour relation. This means that the working-class cannot be reduced to a particular or general category of concrete labour; instead, it includes everyone whose labour is commodified and produces surplus-value within the capital-labour relation – a category that, as Marx himself discussed in the Resultate, can extend to all forms of work, including those classed as services or professional work (Marx, 1866, pp. 1039-1044). When re-framed in this way, what becomes clear is that rather than shrinking, the working-class is actually

Secondly, while static and monolithic conceptions of class can certainly be found in certain schools of Marxist thought, they can hardly be applied to Marx's own work. As Ollman (2003) has pointed out, one of the distinguishing aspects of Marx's critical methodology is its dialectical recognition of internal contradiction and social change, and one of the social processes it enabled Marx to trace was how capitalism constantly revolutionised class compositions through the confounding of distinctions, collapsing of hierarchies, and mixing diverse forms of life in ever-new, ever-changing ways (see, for example, Marx and Engels, 1848; Marx, 1867; see also, Sayer, 1990; Anderson, 1998). What distinguishes Marxian political economy from neo-Weberian sociology that reduces class to income and status is that it can recognize these transformations, whilst also not losing sight of how political-economic processes continually constitute and re-constitute class compositions around the capital-labour power relation on which capitalism is based (McLaren, 2005).

Thirdly, although there are strains within Marxism, as well as in Marx's own work, that have underplayed or shown a certain blindness to issues such as those of race, gender, and ecological sustainability, to say that Marxism has little to say on these issues is a crude evisceration of Marxist and socialist history. As Terry Eagleton has pointed out, Marxism's dealings with other radical trends has been largely to its credit (Eagleton, 2011, p. 211): while Marxism is patriarchal in important ways and its relation to relation to the women's movement has been historically fraught at times, its contribution to feminist thought and practice has been significant, providing many radical feminists, for instance, with the materialist conceptual tools for deepening feminist critiques of patriarchy, gender oppression, and sexual exploitation (Leidholdt and Raymond, 1990; MacKinnon, 1993; hooks, 1984); along steadfastly championing women's rights, it has also been the most zealous advocate of the world's anti-colonialist movements, and it is from Marxism and socialism that we get some of the most incisive critiques of colonization and imperialism (Eagleton, 2011); and in Marx's own writings, we can find not only a vision of mutual, rational interchange with nature rather than its dominion, but also, more importantly, a systematic critique of the political-economic conditions that is currently driving the ecocidal economic growth of capitalism today (Eagleton, 2011, pp. 226-237; see also, Foster, 1993, 1996; Foster and Clark, 2010; Harvey, 2014).

growing as more and more branches of employment are being brought under the dictates of capitalist production (Marx, 1866, pp. 1036, 1041; 1867, p. 929).

Fourth, and finally, what these criticisms of Marxism overlook is that Marx's conception of "class" is a relational concept or theoretical "abstraction" encapsulating all of the fundamental political-economic contradictions inherent in the simple conceptual model of "Capital in General" that is only a *starting-point* for Marxian theorists when trying to understand the concrete conditions that actually structure and make-up people's lives. Other abstractions such as those of culture, race, gender, ethnicity, and so forth have to be accounted for to make sense of complex relations that mediate, interact, and intersect with these political-economic processes to make sense of these concrete conditions. This moves away from treating "class" as a monolithic category as crude forms of Marxism have often done because it recognizes the way in which capitalism's capital-labour class relation is also mediated by gender, race, ethnicity and other social relations while also crucially having the conceptual tools to interrogate these intersecting relations for hierarchy, exploitation, and domination.⁴⁵

There is one final point I need to make on this issue of theoretical orientation with respect to Marxism. There has been a long-standing debate in left-progressive circles about the progressive role of identity-based movements in the broad struggle for social justice and emancipatory change. Some Marxists and other traditional leftists have criticised some of these identity-based movements for derailing attention from core questions of economic inequality, class exploitation, and class struggle in their focus on issues of race, gender, and sexual orientation. And some advocates of these identity-based movements have been critical of Marxism, as discussed above, for not paying enough attention to forms of oppression such as racial inequality and gender inequality that cannot be reduced to that of class. This can be seen, for instance, in Marxist/postmodernist, Marxist/post-structuralist, and Marxist/post-Marxist debates (Geras, 1987, 1988; Wood, 1985; Laclau and Mouffe, 1985; Laclau, 2000, 2005). And these debates have also manifested themselves in the critical accounting literature

⁴⁵ Some social theorists have used some of the socio-economic developments that have re-arranged and reconstituted traditional class structures in capitalist societies such as the paring back and outsourcing of traditional manufacturing sectors, decline in industrial working-class numbers, the rise of multiculturalism and greater levels of cosmopolitanism and pluralism, and moves toward greater levels of informationalization and financialization that are characteristic of "post-industrial" capitalist societies as signs of "the end of class" and "the death of the working-class" (see, for example, the dissolution of traditional class structures in modern, pluralistic liberal democracies has led to the idea that "class" is no longer a useful category to make sense of contemporary capitalist realities. Eagleton (2011) reminds us, however, that just because class changes its composition all the time, does not mean that it vanishes without trace (p. 162), and nor can it be reduced to attitude (as the American concept of "classism" seems to suggest) (p. 161), or be defined "in terms of style, status, income, accent, occupation or whether you have ducks or Degas on the wall". It is first and foremost "question of where you stand within a particular mode of production – whether as slave, self-employed peasant agricultural tenant, owner of capital, financier, seller of one's labour-power, petty proprietor and so on" (p. 161). When class is defined in this way, and working-class is defined broadly as those who sell their labour-power for a salary or wage that capitalist enterprises then use to produce surplus-value or capitalist profits, far from declining, working class numbers are *swelling*, and on a *global* scale, while wealth is also being concentrated, as outlined in Chapter 1, in fewer and fewer hands (Allman, 2001; Eagleton, 2011). Class in this light is very real and a fundamental relation at the heart of economic and therefore social life.

in the Marx/Foucault and modernism/postmodernism debates that certain Special Issues have addressed (see, for example, Neimark, 1990; the 1994 and 1997 Critical Perspectives on Accounting Special Issues). While this debate has been useful in calling attention to some of the important oversights in Marxism and some of the limitations of identity-based movements, one of its problematic aspects has been a tendency by some commentators to frame the debate as a false choice of needing to choose between either “class” or “identity politics”. At a time when we are struggling against to address not only class inequalities, but also inequalities that are stratified along the lines of race, gender, ethnicity, religion and sexual orientation, for instance, it makes far more sense to make use of critical theories that can address all these forms of oppression. A more morally principled and intellectually incisive approach to social theorizing, it seems to me, is not to accept the false choice of needing to choose to focus on either “class” or “identity politics”, but rather, as this thesis has done, and as Arnold (2009) calls for, to address both class inequality and other forms of oppression such as those associated with race and gender, and to make use of critical social theories that can illuminate their social and ecological consequences and the underlying structural and material conditions and the social systems on which they are based.⁴⁶

A number of critical race theorists have informed my theorization of racial inequality and white supremacy. On this view, race, racism, institutionalized racism, and white

⁴⁶ In this light, despite longstanding tensions in debates, such as those over modernism/postmodernism, Marxism/post-structuralism, and Marxism/post-Marxism, for example, I do not see identity politics and anti-capitalist politics as necessarily being in conflict. If capitalism’s class relations exist alongside and in interaction with other oppressive social hierarchies, such as those of race (white supremacy) and gender (heterosexist male supremacy), it makes little sense from a critical consciousness-raising standpoint to question only one or some of these hierarchies rather than striving to critique and critically understand them all. Terry Eagleton has shown that often when particular hierarchies are overlooked or some are rendered visible while others are underplayed, this is not only reflective of the analytical deficiencies of the social theories being used, but also that these theoretical deficiencies are often reflective, and therefore symptomatic, of hegemonic sensibilities and prevailing power relations (Eagleton, 1987, 1996, 2004). When class became displaced by identity politics in certain forms of postmodern and post-structuralist thought, this was in part reflective of just how hegemonic neoliberalism had become and how depoliticized and accepting of capitalism these theoretical tendencies had become (Eagleton, 1991, 2004). When certain Marxist thinkers, for instance, failed to critique or underplayed the realities of male supremacy, this can be traced, in part, to internalized male dominance (Dworkin, 1988; Jeffreys, 1993). And when the philosophies of many of the “founding fathers” of postmodern/poststructural thought reproduces this internalized male dominance, it indicates how deeply entrenched the power relations of male supremacy actually are, and that even progressive, liberal, or left-wing men are far from immune (Brodrigg, 1992). When a social hierarchy is naturalized and thus has a high level of legitimacy, to “go against the grain” and question it, much less radically critique it can be deeply uncomfortable because not only will you be challenging those in power but you will also attract the ire of those who have invested or reconciled themselves to this state of affairs. Often it becomes easier to focus one’s critique on those forms of inequality against which certain pragmatic gains can be achieved such as those to do with “identity politics” under neoliberalism’s social liberalism/economic conservatism mix (see, Chapter 6) and to overlook more intractable hierarchies (such as capitalist class under neoliberalism). Under such circumstances, I would argue that the only morally principled approach is to refuse such narrow privileging and to strive to go past that discomfort in order to question and critically confront all forms of oppression. The person I am most indebted to for this insight is my mum, who introduced me to the most radical part of the feminist movement, and who was herself a feminist and a revolutionary activist at the forefront of Vanuatu’s decolonization and national liberation struggles. In her work, she critiqued not only imperialism, neo-colonialism, and class, but also inequalities such as those based on religious authority, internalized colonization, and male dominance (Molisa, 1983).

supremacy can be defined in the following ways. “Race,” as a biological concept is a fiction,⁴⁷ but in a social sense, as a socially and historically constructed concept that is used to order and organize the social, economic, and cultural institutions under which we live, it is very real. While it is probably true that people have historically always used some means to mark inclusion or exclusion from a particular social group, it is not true that people have always marked race in the way that developed in modern European society (Jensen, 2005, p. 15). There is nothing natural or inherent about racial categorizing, but through the processes of European imperialism and colonization, “[t]he “racial” worldview was invented to assign some groups to perpetual low status, while others were permitted access to privilege, power, and wealth” (American Anthropological Association, 1998, quoted in Jensen, 2005, p. 15).

“Racism” in popular mainstream discourse is often conflated with prejudice. This is what lends credence to the “commonsense” idea often uncritically raised by people (that I also come across a lot in the classes I teach whenever we address the issue of race, racial identity, and racial politics) that “all people are racist” because everyone, regardless of skin colour and ethnicity is prejudiced in some way. Racism, from a critical race theory standpoint, however, can be distinguished from mere prejudice in terms of power. As Jensen (2005) explains, “[p]rejudice – negative or hostile attitudes toward members of a group based on some shared trait, perceived or real – becomes racism when one group has the power to systematically deprive members of another group of rights and privileges that should come with citizenship and/or being a human being” (p. 16). Racism is therefore structural or institutionalized power based on hierarchical relations between racially dominant and racially subordinated social groups.

On this view, race-based systems of power, like class, are not static or monolithic categories – they develop and change over time; they are mediated by other social categories and relations that lend them a certain level of complexity and hybridity; and the racial identities that people claim or that are attached to them can change from one setting to the next depending on the conditions that hold in the particular context – but nor do these characteristics of dynamism, complexity and plurality also expunge the relations of domination and subordination that structure these race-based systems of power. Different societies will have different forms of racism or race-based systems of power based on their particular colonial and neo-colonial histories. Racially dominant groups in the US will not be

⁴⁷ Although recent work on the human genome identifies some biological patterns that correlate with one’s ancestors’ continent of origin, the idea that what we have come to call “races” are meaningful biological categories has been scientifically discredited: from a scientific standpoint, there is only one human race, and the people who are part of it simply have various physical differences (Jensen, 2005, p. 14).

the same as those in China, Bangladesh, Cameroon, or India, just as racially subordinated groups in New Zealand will not be the same as those in Australia, Vanuatu, Mexico, or Sierra Leone. In all cases, however, these systems of power are structured by race-based hierarchies with racially dominant groups and racially subordinated groups. Often, when considering the issue of racial inequality, people will use general terms such as “racism”, “racialized power” and “institutionalized racism” to describe specific systems of power that are too under-specified or abstract to identify the racially dominant group actually is and therefore what type of racial hierarchy the system of power actually is. When a race-based system of power is under-specified in this way, attention can more easily shift to discussions around prejudice, psychological predispositions, and tepid notions of inclusivity rather than focussing on structural inequality. That is why I do not simply discuss racism or racial inequality in this thesis, but I make the point of *naming* the dominant race-based system of power in New Zealand, the United States, and structuring international geo-political and political-economic relations as that of white supremacy and that is why I highlight the ongoing realities of colonization and imperialism of which working-class and indigenous people bear the brunt. By “white supremacy”, I mean “a society whose founding is based on an ideology of the inherent superiority of white Europeans over non-whites” (Jensen, 2004, pp. 3-4). This was the ideology used to justify the crimes against Māori in New Zealand, and European colonization more widely. It is the ideology that has justified the legal and extralegal exploitation of every non-white immigrant group, and used to this day to justify the racialized disparities of wealth and well-being in white-supremacist societies such as New Zealand and the U.S. (ibid.; Consedine and Consedine, 2007). And, structurally speaking, it is a society “in which white people occupy most of the top positions in powerful institutions, with similar privileges available in limited ways to non-white people who fit themselves into white society” (ibid.). In racially-based systems of power such as white supremacy, racism is not only manifested in the racist attitudes of individuals from racially dominant groups toward racially subordinated groups, but also embedded in the values, demographic make-up, and procedures of specific institutions that, if left unaddressed, as discussed in Chapter 3, will continue to reproduce racially unequal outcomes and consequences. This is institutionalized racism.⁴⁸

To say that a society is white-supremacist is not to say that racial oppression is experienced evenly. It plays itself out in different ways depending on social location, which

⁴⁸ Jensen (2005) provides two useful illustrations of institutionalized racism by discussing the US public school system and the situation of most U.S. campuses with a Greek system in which fraternities and sororities are segregated (pp. 17-22).

makes it crucial to understand how white society's colonial and post-colonial domination of non-white people intersect with other systems of oppression such as heterosexism, patriarchy, and capitalism's specific form of class domination (see, for example, hooks, 1984/2000a, b, 1995). In race-based systems of power such as white supremacy, because of the antagonisms produced by its hierarchical and dehumanizing structure, "processes of racial signification", the way in which race is given meaning, are ubiquitous and "variable, conflictual, and contested at every level of society" (Winant, 1994, p. 24). In white-supremacist cultures, non-white people have always, and will always, resist racist attempts to define and constrain us, and some white allies will ally themselves with those struggles, while others will try to block them (Jensen, 2005, p. 17). In this sense, all social situations are unavoidably structured, regardless of whether people are conscious of it or not, by various "racial projects" which can be understood as "simultaneously an interpretation, representation, or explanation of racial dynamics and an effort to organize and distribute resources along particular racial lines" (Winant, 1994, p. 24). Put bluntly, we can overtly support white-supremacist projects and other racial projects based on racist ideologies, or we can support racial projects aimed at a democratic distribution of power and just distribution of resources (Jensen, 2005, p. 17). It is because I support the latter project, that I make a point of calling attention to white supremacy and to the ways in which it is erased and overlooked in social accounting research. When endeavouring to understand the global system of white supremacy, I have found indigenous, Black, and Marxist thinkers who traced how European imperialism and colonialism morphed into neo-colonial and post-colonial forms of domination very valuable (Deloria Jr., 1988; DuBois, 1903/1990; X, 1965; 1978; hooks, Lorde, 1984; 1995; Gonzales, 2000; Jensen, 2007; Williams, 1996). In the case of New Zealand, the works of indigenous Māori scholars, such as Ranginui Walker, Moana Jackson and Maria Bargh, were particularly enlightening (Walker, 1990; Jackson, 1992, 2007, 2008; Bargh, 2007; see also, Consedine and Consedine, 2007).

My critique of the nature of civilization comes from a number of sources, which include: deep green thinkers such as Derrick Jensen, radical feminists such as Lierre Keith, and anthropologists such as Stanley Diamond, Jared Diamond, and Lewis Mumford. The power of their critiques lies in their willingness to trace the rise of social domination back to the emergence of agriculture, extending back the timeline thousands of years, so that people can begin to grapple with how extensive and deep the struggles for change may need to be if social domination is to be addressed at its material roots (see, for example, Jensen, 2006a, b;

Diamond, 1992; Keith, 2009; Mumford, 1972). These thinkers also helped to problematize the politics of technology and industrialism, which are often overlooked by thinkers of the left.

The critique of patriarchy deployed in this thesis is largely informed by thinkers drawn from the feminist tradition, and thinkers such as Andrea Dworkin, Catherine MacKinnon, bell hooks, Adrienne Rich, Sheila Jeffreys, and Marilyn Frye have been particularly influential in my thinking. Feminism, and particularly radical feminism, like Marxism, has fallen largely out of favour in the academy due to a systematic male “backlash” that arose in response to the many successes of the feminist movement in advancing women’s rights and undermining many of the traditional institutions of male power that enforced the subordination of women (for critical accounts of this institutionalized backlash against feminism and the women’s movement, see, for example, Faludi, 1992, 2007; Jeffreys, 1993, 2005). This backlash has seen feminists often demonized using stereotypes that are demeaning and designed to put people off from identifying as “feminist” and caricatured as a man-hating and divisive ideology (see, for example, Jensen, 2007; Long, 2012). And it has also resulted in the watering-down of feminism by certain schools of thought within the movement because of the way some feminists have sought to find a least-common-denominator of the term that does not really undermine established gender norms and is not that threatening to men (Jensen, 2007, p. 29), and because of the way a mainstream media structured by institutionalized forms of sexism have sought to give more attention to these more domesticated and less threatening forms of feminism, while aiding the wider backlash of systematically writing out, erasing, and marginalizing the more radical schools of feminist thought (Faludi, 1992; Jeffreys, 1993, 2009). These caricatures are not feminism. And these domesticated versions of feminism do not do justice to the profound movement of social justice, women’s liberation, and human emancipation that it is. As a social movement, feminism, simply put, “is a movement to end sexism, sexist exploitation, and oppression” (hooks, 2000b, p. 1). It is, in this sense, as bell hooks put it, “for everybody” (ibid., title). As a critique of patriarchy, feminism can be understood as “an analysis of the way in which women are oppressed as a class in this society – the ways in which men as a class hold more power, and how those differences in power systematically disadvantage women in the public and private spheres” (Jensen, 2007, p. 29), and radical feminism as “the analysis of the ways that in this patriarchal system in which we live, one of the key sites of this oppression – one key method of domination – is sexuality” (ibid.).

Patriarchy, from a radical feminist stand-point, is a system of power based on relations of domination and subordination with men on top and women at the bottom. Ideologically, it is founded on the male-supremacist assumption that men are superior to women, and that women are inferior to men (Dworkin, 1988), and structurally, men are the dominant sex class and women are socially, economically, politically, and culturally and sexually subordinated (Dworkin, 1988; MacKinnon, 1993). On this view, to say that society is patriarchal is not to say that all women are oppressed in the same way. Gender oppression, like other forms of oppression, plays out differently depending on social location, which makes it crucial that men's oppression of women is understood in connection with other systems of oppression such as heterosexism, racism, class, and histories of colonial and neo-colonial domination.

The value of the radical feminism is that, unlike forms of liberal feminism and socialist feminism, which limit the focus their critiques on the gender-based inequalities that hold within the economic and political domains of the "public sphere" but leave unproblematized many cultural and sexual practices traditionally relegated to "the private sphere", (see, for example, Wolf, 1993; Roiphe, 1993; McClintock, 1992; Califia, 1994), it extends the feminist critique of patriarchy to problematizing these cultural practices and sexual practices as well as the "public/private" distinction itself as key means through which men's domination and oppression of women is enacted and enforced (Jeffreys, 2005).

Feminist accounting research has powerfully shown how the underlying shape, rationality, and practice of the accounting literature reflects, reinforces, and reifies the values of patriarchal culture, and even critical accounting research has not been immune to internalizing this power structure or registering some of the "silences" that the backlash against feminism has produced. Some of the ways in which this silencing of feminism manifests itself in the CAR literature include: the way in which feminist accounting research has been marginalized; radical feminist thinkers are largely absent from the canon of theorists who tend to be cited, referenced and drawn upon in CAR work; the interconnections between battery, rape, and other forms of systemic male violence against women and accounting are hardly ever recognized or explored; and patriarchy or male supremacy itself is hardly ever problematized as a fundamental system of power in CAR work as is illustrated by the way in which the literature is yet to take seriously the institutions of pornography and prostitution as bastions of male dominance, despite their economic stature as global, billion-dollar industries today and the plethora of harms they are inflicting on women and children (see, Molisa, 2013). The value of radical feminist critique is its ability to identify and keep the power

structure of patriarchy or male supremacy in sight, and to analyse the oft-overlooked forms of violence and oppression that it entails.

Theorizing hegemony, ideology, and emancipatory educational praxis

As Chapter 3 has discussed, my theorization of hegemony, ideology and educational praxis skirts the critical theories of Marx, Gramsci, and Freire. In order to trace the interconnections of their theories I have referred to critical education theorists, such as Peter McLaren and Paula Allman, who have interpreted Freire through Marx, as discussed in Chapter 3; they provide a useful counter-point to the theorizations of education and engagement praxis, critiqued in Chapter 2, that appear to be localized interpretations of critical pedagogy, ignoring the radical implications of Freire's work and overlooking major systems of power.

4.2 RESEARCH METHODOLOGY

The methodology of a research project is the research strategy or plan of action which links earlier theoretical considerations with specific methods and tools employed to collect, analyze and present data (Crotty, 1998, p. 7). In line with the critical perspective above, this thesis adopts a "problem-posing" (Freire, 1972) form of heuristic inquiry to critically evaluate and re-think the emancipatory potential of SD scenario development initiatives by providing a critique of the BCSD project's NSS initiative. Problem-posing inquiry makes use of the "heuristic" as the analytical framework for exploring and investigating a particular issue or topic of concern. In this sense it can be described as a tool for "helping people to learn" through exploration of the possibilities that the heuristic presents and enables a researcher to identify (Sinclair, 2003, p. 682). Use of a heuristic is based on exploring possibilities that diverge from each other, using only those identified by the heuristic, hence, not exhausting all possibilities. Moreover, because it explores divergent possibilities rather than those which converge, it is less useful for identifying overlaps between possibilities, although it does provide the criteria for identifying sub-groups within each "possibility space", because it provides a researcher with the presuppositions common to each group. Given these limitations, the heuristic is not sufficient to make definitive or conclusive judgements, but it serves the useful function of helping a researcher to think about a

particular issue through the possibilities that the heuristic enables a researcher to identify and investigate. It is this problem-posing approach to heuristic inquiry which has informed discussion of social and ecological contexts described in Chapter 1, the critique of SAR and certain dialogic SAR texts in Chapter 2, and the re-think of social accounting theory in Chapter 3, and it also informs the critique and reconstruction of the NSS initiative carried out in Chapters 5 and 6. The heuristic used to problematize the NSS initiative has been derived from the analytical framework discussed in section 3.4. In line with the methodological principles of critical research, such as those of Marx and Freire, which adhere to constructionist and materialist premises, the heuristic makes use of both prior theoretical “structuring” and empirical analysis in order to investigate and evaluate particular case-study sites (Crotty, 1998). Thus, critical analysis involves a process of constant iteration between prior theory and empirical data (Broadbent and Laughlin, 2013). Although heuristic inquiry provides theorizations of social processes and general patterns, in order to gain insight into how these social processes may be demonstrated at particular social sites, theoretically contextualized empirical material is required. And in line with the aim of critical research, the analytical framework is designed to reveal how the case study may be mediated by dominant ideologies, uncritical learning approaches, and systems of power. How this analytical heuristic is operationalized and deployed to critically evaluate and reconstruct the NSS initiative is discussed more fully below.

4.3 RESEARCH METHODS

Research methods are the techniques or procedures used to gather and analyze data that are related to a research question or issue (Crotty, 1998, p. 3). The major technique or tool I used to collect data was the case study. In general terms, case studies can be defined in the following way (Thomas, 2011):

Case studies are analyses of persons, events, decisions, periods, projects, policies, institutions, or other systems that are studied holistically by one or more methods. The case that is the *subject* of the inquiry will be an instance of a class of phenomena that provides an analytical frame — an *object* — within which the study is conducted and which the case illuminates and explicates.

Case-study research is a method deemed suitable for critical research because it enables insight into the interpretive schemes of social actors at particular social sites, while also enabling analysis of ideological and societal linkages (Chua, 1986). Within social science, the case study can be a descriptive, exploratory or explanatory analysis of a person, group or event. An explanatory case study can be used to explore causation in order to find underlying principles. Under mainstream approaches, explanatory analyses seek to explore and identify causation in order to find the underlying drivers or ‘laws’ behind social change. The critical approach, by contrast, does not seek to identify absolutely deterministic, nomothetic laws but, rather, the politics of a social practice and insights into why it may occur in a particular political form by investigating the enabling and limiting aspects of the material and social conditions (Freire, 1970). Given the critical orientation of this thesis, the case study used conforms to an explanatory case-study type, given that it aims to derive certain insights regarding the political relations on which the NSS initiative was based and the pedagogical effects it may produce. However, given the limits of critical knowledge (Chua, 1986), rather than regarding these insights as definitive, it would regard them as useful entry-points for considering scenarios development in more critical and reflective ways. Moreover, given the exploratory nature of this thesis for investigating a research engagement process that could develop a particular SD tool (SD scenarios) is relatively new to the social accounting field, the case study used also conforms to the exploratory case-study type.

In light of this, the frequent criticism made that case studies cannot be generalized from refers principally to their use under mainstream approaches and how they define research ‘validity’, and does not apply to research projects under the critical research tradition, given its understanding of research “validity” (Ruddin, 2006). Given the aims of this thesis, and in line with critical research (Chua, 1986), “validity” depends on a selected, reasoned (that is, contestable yet defensible), theoretical basis, designing a theoretically consistent research instrument, collecting, coding, and analysing data (“analysis”), and theoretically reconstructing the social practice in question in a “defensible” manner (Johnson, 1997, p. 282; Lincoln and Guba, 1985). As mentioned above, rather than searching for statistical inferences about underlying deterministic, nomothetic “laws”, this thesis aims instead to produce insights into the political characteristics of the NSS engagement initiative and to seek reasons why it may adopt particular political characteristics, given the nature of underlying relations and processes in which the case study was conducted.

Case-study project, role and funding

This PhD is part of a wider research project funded primarily by the Foundation for Research, Science and Technology (“FRST”), a New Zealand Government research funding body and Landcare Research Ltd (“LR Ltd”), a Crown Research Institute (or “CRI”). FRST is one of the two main research funding bodies in New Zealand as well as the Marsden Fund, which is the Royal Society of New Zealand’s funding body. The research project is titled “The Building Capacity for Sustainable Development – the enabling research”, or “BCSD”. LR Ltd was awarded funding for this project by FRST in 2004, and subsequently sub-contracted out work with other research institutions in order to carry out the project’s research objectives. The six-year FRST project focuses on the key issues faced by New Zealand society in transitioning to a more sustainable way of living, and has as one of its overarching aims the objective of developing new ways of thinking, new tools, and processes for organizations and communities that could aid in facilitating and realizing these changes, as encapsulated in the following statement taken from LR Ltd’s website:

What’s needed to build New Zealand’s capacity for sustainable development? Sustainable development starts with a fundamental change in thinking: recognizing that we need to work within ecological limits; that our future will be radically different from today, and that the sustainability problems confronting us are complex - defying simplistic solutions. Most critical is the recognition that sustainable development provides enormous opportunity - for NZ business, for the way we live, and for our quality of life.

To achieve this transition in thinking, this programme identified the critical factors required and developed tools to support businesses, householders and the public sector to understand sustainability, take the long term view, collectively solve complex problems and improve environmental performance.⁴⁹

The BCSD project consisted of four key initiatives: the development of scenarios planning tools (Objective 1); the development of sustainability assessment techniques (Objective 2); the development of social marketing strategies to disseminate sustainability principles to the widest audiences possible (Objective 3); and the development of partnerships with organizations and communities to shift decision-making and behaviour

⁴⁹ http://www.landcareresearch.co.nz/research/programme_port.asp?Proj_Collab_ID=5.

towards more sustainable forms of development (Objective 4). The New Zealand Ministry for the Environment website outlines the BCSD programme and the four objectives as follows:⁵⁰

This six-year programme focuses on the key issues faced by society embarking on the sustainable development journey, namely the understanding of sustainability, attitudes and behaviours shown by individuals and organisations.

Objective 1: Scenarios of urban sustainability - taking the long term view. We will develop and evaluate a range of sustainability scenarios for the next 20-50 years to be used by the groups to support strategic and outcome planning. This will be used to stimulate thinking of the opportunities and risks for government, business, communities and Maori.

Objective 2: Sustainability assessment - integrating the sustainable development dimensions. What processes can be used by organisations seeking positive reinforcement, rather than accepting trade-offs, between the dimensions of sustainability? Our research will enable decision and policy makers to assess the impacts of alternative pathways on all dimensions of sustainable development.

Objective 3: Social marketing - engaging leaders, consumers, and the next generation. How can the principles of sustainability be disseminated most effectively amongst urban groups to influence leaders, consumption patterns and innovation? Our research will support those developing educational, leadership and social marketing materials around action for sustainable development.

Objective 4: Improving partnerships - developing influence and win-wins. How can partnerships between government, business, and community achieve effective participation by the players and create effective influence towards more sustainable behaviour? Our research will help develop good-practice models of synergy and innovation within and between groups (e.g., design for environment, supply chains).

From practical examples in New Zealand and overseas, we will establish guidelines for achieving win-wins. The programme is designed to complement and support a range of end-user activities by central government (Department of Prime Minister and Cabinet, Ministries for the Environment, for Economic Development, for Social Development, for Labour), Local Government (Councils in Auckland, Christchurch, Nelson, Kaikoura), and the private sector (NZ Business Council for Sustainable Development, Federation of Māori Authorities, Redesigning Resources, etc). Research information will flow to end-users through active engagement of the researchers in those activities (action-based research), regular research workshops, publications and dedicated websites (www.landcareresearch.co.nz). Major environmental benefits will result from application of this research. These include reductions in solid waste, liquid waste, and greenhouse gas emissions; and increases in energy efficiency and material use efficiency. As a consequence, there will be significant economic savings. Greater connectiveness between groups will produce social benefits including fostering the tikanga of sustainability in Māori society.

⁵⁰ See, <http://www.mfe.govt.nz/publications/urban/urban-design-research-sep05/html/table-part5.html>.

The initiatives to be undertaken within each of the four main arms were designed to contribute collectively towards producing the type of research outputs that New Zealand groups, organizations, and communities could use to facilitate transitions to more sustainable ways of living. As the project's name suggests, the research initiative's overarching objective was to undertake research initiatives that could build the capacity of New Zealand organizations and institutions to respond more effectively to challenges that will be faced on "the sustainable development journey." By analysing the BCSD project's SD scenarios initiative, this PhD is most closely aligned to Objective 1 of the project:

Objective 1: Scenarios of urban sustainability - taking the long term view. We will develop and evaluate a range of sustainability scenarios for the next 20-50 years to be used by the groups to support strategic and outcome planning. This will be used to stimulate thinking of the opportunities and risks for government, business, communities and Maori.

The research objectives under "Objective 1" aimed to identify "key issues" that New Zealand would face on "the sustainable development journey" by, first, endeavouring to understand the different attitudes and behaviours that individuals and organizations may have regarding sustainability and, secondly, by providing sustainability scenarios for the next twenty to fifty years, which individuals and organizations could use to explore and plan for the challenges of sustainable development (Frame et al. 2007, p. 6). As Frame et al. (2007) state (*ibid.*):

The scenarios work fits into a six-year FRST-funded programme from October 2003 to June 2009. This focuses on key issues faced by society when embarking on the sustainable development journey, namely, understanding sustainability and the attitudes and behaviours shown by individuals and organisations. The programme is achieved through four objectives, pursued in parallel. We are reporting here on the first objective of the programme, the purpose of which is to develop and evaluate a range of sustainability scenarios for the next 20-50 years, to be used to support strategic 'capacity building' and planning for government, business, Maori and wider (tau-iwi) society.

This particular objective ("Objective 1") therefore consisted of two principal research programmes: the "Future Makers" initiative, and the "Four Futures for New Zealand" initiative. The main aim of the Future Makers programme was to identify current gaps in futures work in New Zealand. Its principal output was Thought Starter cards which planners

and policy makers could use to aid the process of strategic thinking around issues of sustainable development. The Four Futures for New Zealand programme (henceforth, the SD scenarios “Four Futures” initiative) developed a set of future scenarios which could be used by organizational planners and decision-makers to develop understanding of the possible futures New Zealand could face, given possible sets of decisions made today concerning social and economic development and their implications in terms of sustainability and sustainable development for these possible futures. The main outputs of the Four Futures for New Zealand programme was a Participatory Game and the book, *Four Futures for New Zealand*, by Frame et al. (2007). It is this Four Futures for New Zealand programme I was initially involved in, which I finally settled on analyzing.

The Four Futures initiative consisted of multiple engagements with various New Zealand organizational and institutional stakeholders, based in Wellington, for developing a set of SD scenarios which would capture possible future trajectories that New Zealand society and international development processes more broadly could follow over the next twenty to fifty years, and would describe the sustainability implications of each possible future, given particular economic, political, cultural and environmental factors. This SD scenarios development exercise made use of workshop facilitators, had an LR Ltd objectives leader, scenario development team members, and a PhD candidate, namely, myself. The LR Ltd objectives leader was responsible for identifying and selecting possible participants to SD scenarios development workshops, making initial inquiries, booking and organizing workshops, overseeing how workshops were carried out, and synthesizing insights from the workshops into the finished products in the form of various pedagogical outputs, including an SD scenarios game, and an SD scenarios book. My role as the PhD candidate involved observing, reflecting, documenting and analyzing the processes by which the SD scenarios were developed, and to realize several ‘outputs’ as an externally-funded PhD student; they involved preparation of a research report, which detailed findings of the case-study analysis, for submission to an academic journal, and submission of a PhD thesis.

This formalised role enabled access to the case-study site, and to people, on two levels. The first level concerns case-study access. When I first considered possible PhD research topics in 2004, after completing my Honours in the accounting programme in 2002 and a Teaching Fellowship in 2003, I had the vague notion of carrying out a “critical” research project, studying social accounting practices and applying Paulo Freire’s ideas (I had

just read “Pedagogy of the Oppressed” and Jan Bebbington and Ian Thomson’s 2005 CPA article “SER reporting: a pedagogic evaluation”), but I had no idea of the type of social accounting practice to look at or how to gain access to possible case-study sites. The sub-contractual arrangement between Victoria University of Wellington (“VUW”) and LR Ltd to carry out aspects of the BCSD project produced the opportunity to work on it as a partly-funded PhD student, which was appealing, as a new researcher with limited contacts. This institution-to-institution relationship provided access to initial interactions with a range of people throughout the BCSD project over the years, and it also produced possible case-study opportunities; eventually the SD scenarios engagement initiative was settled on. How I came finally to focusing on the SD scenarios case study, and why I chose to analyze it as I have, is discussed more fully below.

The second level of access this formalised role made possible was with members of the research organisation and supervisors. The interactions I had with both research organization members and supervisors were instrumental in assisting me to negotiate issues with respect to case-study access, as described below, and in terms of reformulating the thesis throughout the course of the PhD to take account of the changing research conditions. These sources of support were invaluable for assisting me to negotiate research obstacles and to re-think the PhD.

Case-study site: The “Four Futures” National Sustainability Scenarios initiative

The case-study site I settled on is the BCSD Four Futures SD scenarios initiative, which as its name suggests developed a set of scenarios, representing four alternative futures that may unfold for New Zealand in light of policy choices and political decisions people may make today, projected out for the next twenty to fifty years. As well as detailed descriptions of each of these future states, the initiative also discussed the implications of each of these futures states for sustainable development. The main outputs of this Four Futures for New Zealand programme were a Participatory Game to help participants engage in future thinking around issues of sustainability and sustainable development, and the book, “Four Future Scenarios for New Zealand” by Frame et al. (2007). The book is the most comprehensive account of the SD scenarios, detailing the content of these four future

possibilities and the methodology used to create them.⁵¹ It provides information on each scenario, why people may wish to use them, how and who has developed them, the scenario literature drawn on, the specific content of the four future scenarios, as well as dedicated discussion of the implications for sustainability and sustainable development. It also presents material for the scenarios game. The Participatory Game is a popularised version that has been derived from the book, with four different ‘editions’ created, each focusing on a particular aspect of New Zealand’s social and environmental conditions, and intended for different stakeholders. Editions include the “Class Edition,” the “Urban Edition” and the “Biodiversity Edition”.⁵² They are freely available through the Landcare Research website.

The four scenarios were initially developed through a series of SD scenarios workshops, led by BCSD project researchers, facilitated by professional staff, and consisting of people drawn from public sector agencies in Wellington, New Zealand. The participant mix varied from workshop to workshop, depending on the availability of people, but the core of “Scenarios Working Group”, as the workshops came to be known, consisted of public sector staff. As Frame et al. (2007) explain, it was “[a] group of about 25 people drawn mostly from Wellington staff of Central Government ministries and agencies, supported by several researchers/facilitators” (p. 9). This working group developed the first set of scenarios in the period March to September 2004, which involved four days of workshops in Wellington, and discussion between events, including peer review by external advisors (ibid.).

The focus by the scenarios initiative on public sector agencies as the organizations from which to select workshop participants was in line with BCSD project’s aim of engaging community stakeholders to develop sustainability tools, and its identification of government as a key stakeholder group. From my understanding, having participated in some initial discussions among BCSD project members, this public-sector-focused Scenarios Working Group would consist of the initial “pilot” group, charged with the task of developing the scenarios, and that later engagements would be pursued with other important stakeholder groups (that is, “business, Maori and wider (tau-iwi) society”).

⁵¹ The book *Four Future Scenarios for New Zealand* (Frame et al., 2007) is available for purchase from Landcare Research. The participatory game is downloadable from the Landcare Research website and it is essentially the content of the four scenarios that have been formatted into game cards in order to facilitate group work when using the scenarios material.

⁵² See, <http://www.landcareresearch.co.nz/services/sustainableoc/futures/index.asp>.

The underlying intent of the BCSD SD scenarios initiative is “to provide source material to anyone seeking to understand scenarios and sustainability” (Frame et al., 2007, p. 6). This source material is understood to be “designed to complement and support a range of end-user activities by central government, and the private sector” (ibid.). In order to make this information available and to make people aware of it as a resource for thinking about sustainability, “Research information [was] disseminated to end-users through active engagement in scenarios ‘workshops’ (using Scenarios Game), publications [like the book] and websites [such as LR Ltd’s]” (ibid.).⁵³

Case-study context: the international and national SD public policy contexts

Research submissions to external funding bodies, such as FRST and the Marsden Fund, have a much higher chance of success if they demonstrate research “relevance” by addressing social issues that align with the concerns of existing public policy regimes, and problems that have been identified by other dominant social institutions as significant issues to address. The BCSD project’s focus on “sustainability” and “sustainable development” issues and, more specifically, on “building capacity for sustainable development”, aligned with and sought to meet the objectives under the New Zealand Government’s “Sustainable Development Programme of Action,” begun in 2003 as a result of government commitment to certain international policy agreements concerning environmental, sustainability and sustainable development concerns.

These international commitments were the product of international conferences, spanning forty or so years, which focused on how societies and global society as a whole could achieve SD. The international conferences included Stockholm (1972), UNCED, Rio Summit (1992), and World Summit on Sustainable Development (WSSD) (2002). A key task undertaken by these conferences was to determine strategic directions for the transformations that were being sought, usually in the form of national programmes of action and/or SD strategies.

In 1992, at the Rio “Earth Summit”, 105 countries endorsed officially the United Nations Rio Declaration on Environment and Development and made the commitment to integrate SD principles into concrete policies and actions through national sustainable

⁵³ According to Frame et al (2007), by mid-2006, workshops had been carried out with various users and documented (ibid.).

development strategies (NSDSs) that would harmonize various sectoral, economic, social and environmental policies to ensure socially responsible economic development for the benefit of future generations.

In 1997, the Special Session of the United Nations General Assembly reviewed progress since the 1992 Rio Summit and set the target of 2002 as the year for the introduction of the NSDSs. In 2002, the WSSD noted the lack of progress towards implementation and produced a Plan of Implementation, which stated that all countries should take immediate steps to progress their respective NSDSs and to begin implementation by 2005. It is within this context that the New Zealand Government began formulating its own strategy documents, aligning with other countries who were pursuing their own NSDS initiatives (see, for example, Jones, 2006a; Foster, 2008; Lovell et al., 2009; Meadowcraft, 2007a, b, for a sample of literature reviews of NSDSs and programmes of action).

The New Zealand Government's development of an NSDS involved several key nodal points. First, in May 2000, the New Zealand Government agreed to recommendations in a Cabinet paper that endorsed the Brundtland Report's definition of SD and agreed that this would involve thinking broadly about objectives, considering both long-term and short-term effects, and (in rhetoric that reflects the "precautionary principle") taking care when changes that were brought about by development might be irreversible or uncertain. Secondly, in August 2002, the Government outlined its approach to SD in preparation for the World Summit (WSSD) in September of that year. The approach stated that SD is a means to an end, an approach to decision making rather than an ideal outcome or final achievement (Ministry for the Environment, 2002). In that same year, Statistics New Zealand also published a report which provided a selection of economic, social and environmental information and criteria that began the process of collecting relevant information to assess whether development processes were sustainable or not (Statistics New Zealand, 2002). The Population and Sustainable Development Report, which followed, identified major concerns relating to: an aging population; infrastructural issues, especially for Auckland; and the necessary investment in young people, to ensure they would have the skills to prosper later in life (Ministry of Economic Development, 2003). These were the developments that had led to the New Zealand Government's Sustainable Development Programme of Action ("NZSDPOA" or "SDPOA").

The SDPOA, released in January 2003 by the Department of the Prime Minister and Cabinet (“DPMC”), set out key principles, four selected action areas (or “workstreams”), and monitoring and evaluation processes aimed at strengthening the way government could work towards making New Zealand more sustainable. The overall thrust of the SDPOA was to re-orient how government operated by applying a set of guiding objectives and principles across the different institutions of the public sector. According to the SDPOA, this was to be achieved through an “action learning” approach – that is, taking action in ways that would reflect the agreed to SD principles in areas that stood out as requiring urgent attention, and identifying the learning from such actions to provide a basis for future applications.

Alongside these principles were a number of procedural expectations, including: leadership by chief executives; investment in capability building to ensure integrated policy development within and across departments; cooperative partnerships to encourage dialogue across the public sector, and an integrated rather than single-purpose approach to decision-making (DPMC, 2003). The Government released the SDPOA, recognizing that best results would depend on collaborative action through engagement with those with a stake in these issues. These procedures supported the main purpose of the SDPOA, which was “to set directions and outline actions that the government will be taking”, and acknowledged the key leadership role that Government must take in terms of communicating outcomes and directions. In this light, the principles contained in the SDPOA reflected the influence of international thinking about matters, such as decoupling (that is, decoupling economic growth from environmental destruction) (OECD, 2001) and precaution (Agenda 21), and also built on the policy principle established in 1995 (known as E2010), which provides guidance on environmental priorities for a course of development in which trade-offs (that is, between “economy” and “environment”) can be minimised and synergies and complementarities explored.

Under the SDPOA, workstreams were selected according to certain criteria: they were complex; had intergenerational and potentially persistent effects; needed to be progressed urgently; required innovative solutions; cut across social, environmental, economic and cultural dimensions; could only be progressed collaboratively; and had the potential to strengthen how the government operated by offering qualitatively better solutions than other ways of developing policy as well as spin-offs for other issue-resolution processes across the government sector. The workstreams selected were: sustainable cities; energy; quality and

allocation of fresh air; and investing in child and youth development. As a way of ensuring that the practices developed were not limited to these areas, a “quality practice” focus was also developed as a cross-cutting programme to capture and disseminate lessons from the work. This consisted of two projects: Quality Practice, and Measuring Progress and Developing Indicators. The outcome of the SDPOA development process was an ambitious set of goals that, given the three-year timeframe, could only be a “work-in-progress”, but nevertheless it established the public-policy context for SD research that sought engagements with public-sector and other key stakeholder groups. These international and national contexts formed the public policy background from which the BCSD project was initially pitched for FRST funding, and from which it was subsequently framed.

4.4 DATA COLLECTION METHODS

Case-study data can be collected by several methods, including documentation, archival records, physical artefacts, direct observations, participant-observation (Cresswell, 1998, pp. 61-62). When I began the PhD, the plan was to collect empirical data on the NSS initiative and on a Māori-corporate SAM evaluation case study, primarily through participant-observation and interviews with case-study participants. However, after encountering problems of case-study access, I had to rely primarily on the documentation and empirical observations made from the early Four Futures SD scenario development workshops I had attended. The primary methods used therefore to collect data on the NSS case study were documentation and notes I made as a participant-observer in the initial NSS scenario development workshops.

Documents

Documents were the primary sources of data collected in this study for the purpose of carrying out the problematizing critique of the NSS initiative. Reliance on documentation, rather than participant-observation or interview access, had a number of advantages for the purposes of this study, in view of the challenges I encountered in terms of case-study access:

- They were readily available, either on the web or by purchasing on a low cost or free basis.

- Unlike interviews, and being publicly available, there were no issues concerning confidentiality and access. They provided a stable source of information that could be analyzed without danger of it undergoing changes.
- Documents are unobtrusive and non-reactive. Unlike human beings, they do not know if their behaviours are being examined and they cannot change their behaviours as a result.⁵⁴
- Documents are enduring, thus it is easy to reproduce the data in original form for analysis.
- They represent the direct outputs of the scenarios initiative, thus they are one of the best sources for ascertaining – *ex poste* – the political relations that appeared to structure the workshops and the pedagogical effects that the NSS initiative appeared to produce.

Lincoln and Guba (1985) observe that although documents and records are “singularly useful sources of information... they have often been ignored” (p. 276). This study makes extensive use of the documents associated with the BCSD Four Futures SD scenarios case study. Some of these documents were accessed through my initial involvement in the early Four Futures SD scenario workshops; others were accessed by requesting material from the case-study organizers, collecting work from the LR Ltd research library, and collecting publicly available material from the LR Ltd website. These documents included workshop material (from the early workshops I attended), written field notes and observations I made following these workshops, early drafts of the Four Futures SD scenarios that were formulated and produced by workshop organizers following the first two workshops, working drafts of the *Four Futures for New Zealand SD* scenarios book (Frame et al., 2007), the *Four Futures for New Zealand SD* scenarios book (Frame et al., 2007), a hard copy of the Four Futures Scenarios Game, and publicly available material on LR Ltd’s website concerning the Four Futures SD scenarios initiative. These documents, collected over a number of years, provided valuable information about how the Four Futures SD scenario development workshops were initially framed, and were tangible products or “outputs” ultimately produced.

⁵⁴ This is not to deny that the interaction between analyst and text is not itself a form of interaction.

Participant-observation

Given that some data also emerged as a result of my participation in two of the early SD scenario development workshops in Wellington, this document data was supplemented by participant-observations. Observations can be a valuable source of understanding of the context in which events occur (Patton, 1990). As mentioned above, although I was unable to carry out interviews with the BCSD Scenario Working Group participants, I was able to observe firsthand how two of the early SD workshops were conducted. As mentioned above, field notes were made immediately following each workshop about the content and how it was conducted. Follow-up notes were also made, reflecting on whether the workshops aligned with Freire's dialogic approach to education and learning. This combination of empirical material collected as part of the collaborative research project and the data collection choices outlined above provided the basis on which choices concerning analysis were formed.

4.5 SORTING AND DATA ANALYSIS

In order to operationalize the analytical framework outlined in section 3.4, the process of analysis unfolded in four broad steps. The first step or level of iteration entailed gathering the documents related to the case study discussed above, and then writing a descriptive, chronological account of how the Four Futures SD scenario development case study unfolded, including my own challenges in securing case-study access and some of the tensions I observed among BCSD researchers, regarding the roles of a PhD student in the project, and how the project initiatives ought to have been carried out. This information was then sorted into the Analytical Framework's ("AF") three broad categories: problematizing the types of knowledge produced by the engagement; problematizing how the engagement process was carried out; and problematizing its strategy of social change. After sorting data into the three broad AF categories, they were then sorted into sub-categories, using the tasks associated with each. This initial process of sorting, synthesizing and organizing data into a chronological account was the first level of data reduction, which helped provide a level of familiarity necessary for "immersion" in the data to gain a sense of how data could be coded and analyzed (O'Dwyer, 2004). Sorting the empirical data into the AF's three broad categories began the process of shaping the information into a form that was suitable for a structured approach to analysis.

The second level of iteration involved delving into the “problem re-presentations” pertaining to each level of the AF’s analysis to deconstruct some of their structuring frames. As outlined in Table 1, in order to problematize the NSS initiative’s sustainability scenarios, I carried out the following: how the scenarios had described social-ecological problems were compared with the realities of systemic violence that the critical theories, discussed in Chapter 3, argue are important aspects of these problems; I looked for evidence that the scenarios had challenged “commonsense” (that is, “business-as-usual”) conceptions about sustainability and SD issues; and how the scenarios had described the causes of these problems were compared with the structural explanations of these critical theories. In carrying out these steps, I focused primarily on Frame et al (2007) as the document that outlines the sustainability scenarios most comprehensively, but I also checked Frame et al. (2007) against the Four Futures Scenarios Game against drafts as a “sense check” to see if there were any marked differences between these texts. This gave me the necessary information to write an account of the type of understanding of social-ecological problems the scenarios appeared to produce, and whether they were uncritical and hegemonically captured, or critical and capable of developing more critical forms of consciousness about these social-ecological issues.

In order to problematize where the problem representations of the scenarios came from, I was unable to trace all the ideas in the scenarios which the preceding analysis raised, because this would have been beyond the boundaries of the thesis. Given this, I made the strategic choice of focusing only on the notion of SD, which appeared to inform the scenarios. “SD” was chosen because it is the central concern and conceptual category which the scenarios aimed to address, and because it also incorporates many of the sub-themes I identified in the previous iteration when endeavouring to understand the major concepts and ideas of the scenarios. This choice provided direction about where to explore so as to understand the possible sites where notions of SD were being debated, and what hegemonic ideologies appeared to dominate these fields, that is, international and national conferences, meetings and agreements, outlined above, where SD first became institutionalized as an important public-policy concern. I studied not only the “mainstream” accounts of these meetings, but compared them with more critical accounts to understand how SD was debated in these processes, and the forms dominant SD ideologies took. This enabled identification of some important characteristics that dominant SD ideologies exhibited, and I investigated if they were present in the scenarios and other empirical material on the case study, such as

material used in the workshops, on the website, etcetera. In order to do so, I first extracted the important themes from the dominant ideologies and from Frame et al. (2007) separately and then compared them against each other. I then looked at supporting material, such as workshop material, the early drafts of the Four Futures scenarios, and website material to see if some of the themes in Frame et al. (2007) echoing dominant SD ideologies were also present. This provided the necessary information for producing an account of the ideological influences that were evident in the case study, and an account of their social and historical origins.

In order to problematize the educational approach that appeared to structure the workshops in which the scenarios were developed, I undertook the following: compared the apparent aim of the engagement with the pedagogical aim of dialogic approaches to education; and contrasted how the workshops appeared to be run with the processes of problematization or “problem-posing” involved in dialogic educational approaches. Information about the aim of the workshops and how they were run were drawn from Frame et al. (2007), workshop material and from my field notes about the workshops. I also drew on the Four Futures Scenarios Game to get a sense of how the scenarios are envisaged to be used in later workshops. I also compared information from this material which might suggest a more “dialogic” approach to scenario-building against notes made or highlighted in the previous iteration that are suggestive of a more “banking” approach to engagement. The comparisons enabled me to produce an account of the aim which appeared to inform the workshops, and the educational relations that appeared to underpin it.

To problematize the social-change strategy that NSS organizers adopted, in order to use the case studies and scenarios as intervention tools, I undertook the following: how organizers envisaged scenarios would be used as critical education tools for SD were compared with what previous levels of analysis had suggested about how they actually were being used, and what their ideological and material consequences might be; and I compared who organizers chose to invite to workshops and to work with, when developing the scenarios, with the strategic insights derived from Freire and Gramsci, such as forming alliances between oppressed and subordinated groups. Information on how social change strategy is envisaged and how the scenarios were intended to be used came from Frame et al. (2007), the Four Futures Scenarios Game, and Frame et al. (2009). This enabled me to write an account of the social change strategy that appeared to inform the engagement and its effectiveness, or lack thereof, for generating change. To make this discussion more concrete,

the account also includes discussion of the cultural, social, and political-economic contexts that have been occurring in New Zealand when the case study was being carried out.

The third and final iteration, which addresses the issue of how the engagement could be re-thought and alternatively carried out, involved beginning with the findings of my critical evaluation of the NSS case study and giving consideration to how it could have been approached differently if informed by (my interpretation of) Freire's dialogic education approach. There were two different ways I could have made this exploration: to have explored how *future* scenario development exercises could be carried out, or to have explored how the *NSS initiative could have been different*. I chose the former, because I have in mind the arguments of social accounting scholars, such as Mathews (1997) and Gray et al. (1996), standing on a politically domesticated and hegemonically dominant "middle-of-the-road" liberal reformist position (Tinker et al., 1991), who argue that approaches to engagement which are serious about revolutionary or radical change are impractical because they need to be moderated or "diluted" (Ball, 2004) in order to make them more "realistic" or "pragmatic" in terms of being able to put them into practice. I also wished to demonstrate, by considering how the NSS initiative could have been different, that *there were* possibilities for more radical approaches to scenario development. In order to explore how the NSS initiative could have been re-orientated I undertook the following: traced the origins of the scenarios methodologies; contrasted the scenario methodologies discussed in the workshop and used by NSS organizers against Marx's dialectical approach to theorizing the social process as an example of a "critical" alternative to scenario-building; identified differences between the Four Futures scenarios and those that could be derived from a methodological approach to scenario-building informed by dialectical principles; and considered how workshops might have been run if informed by Freire's dialogic approach to education. Information on the scenarios methodologies used in the NSS initiative derived from workshop material, early drafts of the Four Futures scenarios, and from Frame et al. (2007). Information on how the workshops were run was based on empirical material associated with the problematization of the educational approach that appeared to structure the workshops as outlined above. In order to discuss future possibilities for more radical scenario development initiatives, I discussed the neo-liberal socioeconomic restructurings that have occurred in New Zealand since completion of the case study, and the state of social struggles concerning SD in liberal institutions, the State, and in activist movements in wider civil society.

The decisions made in light of the theoretical, methodological, and methods choices also necessarily involved non-choices and imposed certain limitations on the thesis research project. The next section will discuss what I consider the most significant limitations of the above research design choices.

4.6 RESEARCH DESIGN LIMITATIONS

When outlining the PhD's research design, it is important to reflect on the important epistemological limitations that research choices may have imposed. In order to discuss these limitations, I shall begin, first, by addressing the criticisms associated with the thesis's overarching perspective and then move systematically "downwards" to discuss important criticisms associated with the critical methodology, and more concrete research design methods.

An important criticism that could be made against a critical "apocalyptic" perspective is that it draws on a range of different theoretical traditions and thinkers that actually contain important tensions and contradictions. I would argue, however, that such breadth is necessary, given the multi-faceted nature of the systems of domination that people live under. Where possible I have drawn attention to these tensions. A further reason I think it legitimate to draw on these different theoretical traditions is that they have underlying coherence in the sense that all the systems they critique are fundamentally oppressive, thus illegitimate; therefore a consistently critical stance I think apocalyptic thinking should strive for would be to develop an ethic whereby all these systems of domination are rejected on the grounds that they are fundamentally inconsistent with the emancipatory values of justice, equality, and the inherent dignity of human beings (Jensen, 2007).

A second criticism that could be made against this critical apocalyptic perspective is that of *reductionism*: that is, in my theorizations of social systems of domination I have only recognized certain systems while overlooking others. Although valid, this criticism is a general one that can be made of all heuristic frameworks; all heuristics are reductionist. In light of this, I have been careful to stress that these are not the only systems of power that researchers may need to critique but I focus on them in this thesis, since they can be shown to

be fundamental, structural drivers of contemporary ecological and social crises. Again, this does not detract from the particular insights they can produce, so long as researchers are aware of the limitations associated with such insights. Although heuristics are limited in terms of discursive closure and reductionism, it is important to recognize the strength of such closure and reductionism: namely, they enable researchers to consider whether an important political division is *present* in social accounting research and engagement practices, and to make *visible* these political frameworks when and where they appear. In such a context, a critical, apocalyptic perspective can be a useful tool to *begin* discussing the politics of social accounting research and practice. Moreover, use of this particular heuristic is justifiable in terms of the overarching goals of this thesis: first, to show how it could be operationalized to critically problematize social accounting theory and engagement practice and, secondly, to re-think how the social accounting project could be re-oriented in ways that would make it more effective in addressing the social and ecological challenges of our time.

4.7 CONCLUDING COMMENTS

This chapter has detailed the choices made in addressing the overarching objective of the thesis. More specifically, it has outlined the theoretical, methodological, data collection, and data construction choices that have provided the context for understanding the research design of the thesis. These choices were not without their limitations, and care has been taken, when carrying out the analysis and discussing final findings, to ensure that the limitations are kept in mind. The following two chapters will describe the implementation of this research plan, thereby signalling the empirical section of this thesis.

CHAPTER 5

SUSTAINABILITY SCENARIOS THAT RAISE CRITICAL CONSCIOUSNESS OR ENCOURAGE PEOPLE TO ACCEPT THE *STATUS QUO*?

PROBLEMATIZING THE BCSD PROJECT'S NSS INITIATIVE

5.0 INTRODUCTION

“[There is a real need]...for a much more central positioning of the role of power and greater attention to our own linguistic and conceptual complicity in reproducing the *status quo*...”
(Everett, 2007, p. 96)

This chapter carries out a critical evaluation of the BCSD project’s NSS initiative, using the analytical framework outlined and discussed in Chapters 3 and 4. It is structured as follows. The first section (5.1) will discuss how the BCSD project frames sustainability scenarios as a “critical” or “dialogic” learning tool that is useful in helping people to develop more critical understanding about SD and the social and ecological problems it involves. It will consider, more specifically, how the BCSD project’s identification of certain “problems” in conventional approaches to planning and decision-making provide the frame in which sustainability scenarios can be regarded as more progressive and effective “solutions”, and how, when articulating the value and benefits of sustainability scenarios and futures thinking, it can evoke concepts that “echo, enlist and harmonize” (Lehman and Tinker, 1987) with some ideas from theories of critical pedagogy, such as those of Freire, which explain how critical consciousness and praxis can be realized. By doing so, it will show how the BCSD project draws on emancipatory notions of critical consciousness-raising to promote the sustainability scenarios as critical educational tools that could enable more progressive forms of future thinking, planning, and decision-making, and facilitate institutional and social change.

The second section (5.2) will develop a critique of the NSS initiative by problematizing the Four Futures scenarios (5.2.1), the processes by which they were developed (5.2.2), and the change strategy that appeared to inform them (5.2.3). Sub-section 5.2.1 will question the capacity of these sustainability scenarios to raise people’s critical consciousness about social and ecological problems by problematizing how they appear to contextualize these problems, how they frame the underlying causes of these problems, and by exploring the possible ideological and social origins of some of the key concepts through which these problems appear to be conceptualized and framed. I shall show that although the BCSD project appears to promote these sustainability scenarios as educational tools that could help facilitate critical thinking about sustainability, they also appear to fall far short of what critical pedagogy actually involves, because of how they underplay social and ecological crises by overlooking the realities of systemic violence, by erasing the major systems of power, and by uncritically aligning with, rather than challenging, the predominant

discourse of ecological modernization, which is “commonsense” in many areas of public policy that deal with sustainability and SD issues.

The next sub-section (5.2.2) will raise questions about the educational approach that structured the NSS initiative by problematizing the process by which the sustainability scenarios were developed. By discussing how the NSS initiative unfolded, I shall suggest that although the sustainability scenario development workshop organizers appeared to be committed to some sort of “critical education” or “dialogic” approach to engagement, the direction which discussions and interactions took suggests that many aspects of bourgeois or banking education were present in the process and practices the workshops conformed to, and did not appear designed to encourage people to challenge and change them.

The following sub-section (5.2.3) will problematize the conception of social change that appeared to inform the NSS initiative by questioning the implications of the type of education that appeared to inform it, and the social and institutional groups that the BCSD project chose to work with. I shall suggest that although the BCSD project aimed to enable progressive institutional and social change, its strategy may be less than ideal because it appears to conform with uncritical, top-down, reformist conceptions of change, which are far less than the transformations that radical thinkers, such as Marx, Gramsci, and Freire, would arguably identify as critical/revolutionary praxis and substantive social change. Section 5.3 will conclude the chapter by summarizing the findings and offering some closing thoughts.

5.1 THE BCSD PROJECT’S FRAMING OF SUSTAINABILITY SCENARIOS AS CRITICAL EDUCATION TOOLS

As indicated above, an important way the BCSD project promoted its national sustainability scenarios, so as to assist people and organizations in New Zealand to “build capacity for sustainable development”, was to frame the scenarios as educational tools that could enable them to develop more critical and creative understandings of SD and of the looming social and ecological problems.⁵⁵ The idea that the BCSD project’s national sustainability scenarios (the “Four Futures for New Zealand” scenarios) could be seen as

⁵⁵ Many entry-points could be used to problematize the NSS initiative because it contains multiple “problem representations”. Given the concerns of the thesis, however, in shifting the social accounting project in more radical directions and its concern with interrogating social accounting practices for hegemonic “capture”, I think it is important that particular attention is paid to how it theoretically frames social and ecological problems, and how its conceptualization of the process of social change aligns in many ways with emancipatory conceptions which recognize the crucial role that education – particularly, critical or “dialogic” education – plays in facilitating such change.

“critical education” or “dialogic” tools is not stated explicitly in the two major documents about the NSS initiative (Frame et al., 2007, 2009), but there are several ways by which critical education ideas have significantly informed how organizers chose to conceptualize and promote the sustainability scenarios. The idea that the social accounting tools the BCSD project would develop, such as Sustainability Assessment Models and the sustainability scenarios, could be regarded as “critical” or “dialogic” technologies was something a number of researchers in the project discussed at the outset. In fact, the idea the BCSD project’s initiatives could be dialogic engagements, using dialogic social accounting tools, was an aspect that made participating in the project appealing to some of the academics from VUW, including myself. For instance, in early discussions, both formal and informal, we specifically studied the works of critical education thinkers, such as Freire, in order to better understand how oppressive and more empowering approaches to education could be distinguished; we also discussed how early works, such as Thompson and Bebbington (2005), offered insights into how social accounting technologies and engagements could be conceptualized and critically evaluated as educational practices; also discussed were how some of the case studies we might participate in, such as some of the BCSD project’s Sustainability Assessment Model (SAM) initiatives and the NSS itself, could be approached as “critical” or “dialogic” engagements. Such discussions served as the basis for some of the dialogic research that has come out of the project, including the dialogic SAR papers critiqued in Chapter 2. It should not be surprising, in light of this (as this section will discuss more fully below) that if we were to consider more closely how the BCSD project conceptualizes and frames arguments about the value of its sustainability scenarios, that they resonate with many ideas from critical education theory about the nature of emancipatory change, such as: the importance of consciousness; the need to render it more critical; the need to cultivate reflexivity about implicit assumptions; the need to identify the structural causes of social and ecological crises; and the need for deep-seated non-incremental change.

FRAMING SD AS A “CRITICAL EDUCATION” PROBLEM

As Chapters 1 and 4 have outlined, the major “problem” the BCSD project aimed to address is that of sustainability, or SD, and more specifically, the lack of institutional capacity that New Zealand groups, organizations, and communities currently have for addressing the social and ecological issues people face, both now and in the future, because of the unsustainable form of development that they are currently locked into. In doing so, one

notable way the BCSD project frames the “SD problem” is the extent to which it emphasizes the need to challenge and change how people currently *think* about social and ecological issues. The following quote from LR Ltd’s website, for instance, which encapsulates the project’s overall objective, reinforces concern about the need to challenge and change current ways of thinking:⁵⁶

What’s needed to build New Zealand’s capacity for sustainable development? Sustainable development starts with a fundamental change in thinking: recognizing that we need to work within ecological limits; that our future will be radically different from today, and that the sustainability problems confronting us are complex - defying simplistic solutions. Most critical is the recognition that sustainable development provides enormous opportunity - for NZ business, for the way we live, and for our quality of life.

To achieve this transition in thinking, this programme identified the critical factors required and developed tools to support businesses, householders and the public sector to understand sustainability, take the long term view, collectively solve complex problems and improve environmental performance.

This concern with ways of thinking is, of course, a concern with consciousness; and the idea that any transition towards more sustainable ways of thinking “starts with a fundamental change in thinking” is in line with the critical education idea that emancipatory praxis begins with critical consciousness-raising, changing how people think and therefore act (Freire, 1972; Allman, 1999). It is through this framing of SD as a “critical education problem” that social accounting tools such as the NSS initiative’s sustainability scenarios can come to be regarded as potential “solutions” that could help people to think more critically and creatively about social and ecological problems.

FRAMING CONVENTIONAL PLANNING AND DECISION-MAKING MODELS AS “BANKING” APPROACHES TO FUTURE THINKING

An important way in which the BCSD project illustrated the value of sustainability scenarios as critical educational tools was to identify some of the significant limitations of conventional planning and decision-making frameworks that prevent them from being able to address adequately social and ecological problems. Some limitations identified include: the inability of existing frameworks to recognize interdependence and interaction among intersecting social and ecological systems (lack of holistic thinking); the short-term nature of

⁵⁶ http://www.landcareresearch.co.nz/research/programme_port.asp?Proj_Collab_ID=5.

their future projections (short-termism); and their inability to incorporate processes of self-reflection that could enable people to explore how their taken-for-granted assumptions may affect how they currently understand social and ecological processes (lack of reflexivity).

Lack of holistic thinking

The lack of holistic thinking refers to the tendency of most conventional planning frameworks to focus only on limited aspects of institutional and social processes, rather than considering them in their wider contexts, and addressing how they interact and intersect with each other as an interconnected or systemic whole. As Frame et al. (2009) explain (p. 7):

Historically society hasn't understood the interdependence of ecological and socio-economic systems or their limits until they have been breached. Recognition that ecosystems are all interconnected, that systems have natural limits to their equilibrium and that in some areas we have pushed some systems to, or beyond their limits has only recently become widespread. In contrast, many of our decision-making models pre-date this understanding and are fashioned for a world where natural resources are presumed to be limitless. Although there have been some attempts to shift from governance for 'limitlessness' to governance for sustainability (e.g. the Resource Management Act) these have not been supported by widespread changes to capabilities and mental models needed to make those governance systems work well, and have been hampered by being operated within paradigms that pre-date the reality they are trying to address.

This inability to theorize interdependence and interaction, particularly at the level of intersecting (social and ecological totalities) is a criticism that critical theory perspectives have often levelled against positivistic social theories and sociological models (see, for example, Ollman, 2003; Chua, 1986; Tinker and Gray, 2003; Cooper et al., 2005). Mainstream accounting research, for instance, has been criticized over the years for focusing on "micro-level" socioeconomic interactions of individuals and ignoring the "macro-level" political-economic structures that they actually operate within (Chua, 1986; Everett, 2003); this is also a criticism which critical scholars have made against accounting practice itself, by the way it focuses only on the financial and micro-economic aspects of business activity, while erasing the wider social and ecological dimensions and political consequences (the ideological and material effects) it produces (Tinker, 1984, 1985; Hines, 1992; Shearer and Arrington, 1993). As Chapter 3 has outlined, this criticism of positivistic tendencies toward narrow or "silo-thinking" can be traced, among other possibilities, to Marx's negative conception of ideology. In other words, the BCSD project's criticism of non-holistic forms of

thinking is in line with Marx's criticism of *ideological* thinking, that is, the tendency of thought to focus only on certain aspects of the relation (or totality of relations) or consequences of the relation, rather than on the relation itself (see, Chapter 3; Marx and Engels, 1846). When thinking becomes ideologically fragmented in this way, as we have seen in Chapter 2, the structural inequalities of social totalities tend easily to be overlooked and the totalities themselves become reified and taken-for-granted.

Short-termism

Short-termism refers to the short-term time-scales which conventional planning and decision-making frameworks are often based on. Conventional forms of accounting (for instance, management accounting reports, financial accounting reports, budgets, earnings forecasts, etcetera) are often as short as a month or three months and rarely more than a financial year. Similarly, public sector forecasts are seldom more than three to five years in terms of their future projections. A problem with forms of future thinking which are too short-term is that they are unable to recognize social and ecological impacts that can only be fully considered over longer time-scales. In the wider futures literature, as well as in many of the workshops and meetings I attended, short-termism was often discussed as a significant problem; and not without good reason. It represents a significant problem for understanding the social-ecological problems associated with SD; as well as having complex interactions with multiple systems, social-ecological problems are also often progressive, cumulative, non-linear, and have much longer lead times than the periods that conventional planning frameworks typically account for. One of the criticisms Frame et al. (2007) direct against conventional forecasting frameworks is their inability to cope with uncertainty or "surprises" (p. 8), which can be traced, in part, to short-termism (and fragmented thinking), because they lack the requisite long-term time-scale that would highlight cumulative changes and enable the possibilities to be explored of sudden qualitative shifts and transformations in systemic conditions.

Lack of reflexivity

Lack of reflexivity refers to how conventional planning frameworks tend to take-for-granted current conditions of the status quo, and do not enable people to question their implicit assumptions about how matters currently are, and how the future may unfold. Conventional planning approaches tend to be unreflexive because they do not incorporate

practices of self-reflection and self-examination that would enable people to identify and problematize the important beliefs and implicit assumptions, which may be leading people to accept the current unsustainable form of development.⁵⁷ According to Frame et al. (2009), “much thinking about the future in New Zealand has, until recently, been undertaken as an extension of the standard tool kit for planning and forecasting, accepting and working within, rather than questioning current beliefs and ways of thinking” (p. 8).⁵⁸ They regard the need to address this lack of reflexivity as one of the most crucial factors in determining how planning processes can become more effective in addressing SD issues, because it is the taken-for-granted beliefs and assumptions of people which will determine how they can understand social and ecological problems and future processes. As they explain (p. 6):

Our research suggests that New Zealand needs to build more foresight into its governance processes if the outcomes of decision-making are going to deliver a sustainable long-term future.

This is unlikely to be effective by adopting scenario-making processes in a traditional sense, but requires new modes of engagement and communication that challenge our deep-seated assumptions (which we call myths) and help create meaningful change.

In this light, the authors call for forms of futuring or futures work “that allow a deeper examination of current frames of reference, and open up a wider range of possibilities by calling fundamental assumptions into question” (Frame et al., 2009, p. 11). This concern about implicit assumptions aligns closely with the critical-theoretical concern about problematizing and challenging people’s “commonsense” assumptions (Gramsci, 1971) or “naïve consciousness” (Freire, 1972) so that ideological commitments can be challenged for how they erase, mask and legitimate systems of power, and distort human understanding of social life, and can be deepened and transformed into more critical ways of thinking. From a critical theory perspective, how future forecasts reify dominant assumptions and take-for-granted current matters can be seen as another example of how fragmented (ideological) thinking manifests itself in conventional planning and decision-making frameworks, since they cannot account for how a constantly changing relational process or totality gives rise to

⁵⁷ The underlying presupposition of “limitlessness” or “limitless growth” in the quote above, for instance, is an example of a dominant assumption that conventional planning frameworks take-for-granted, which encourages unsustainable development, given the lack of recognition about ecological limits.

⁵⁸ Frame et al. (2007) raise the problems of short-termism and lack of reflexivity in the following quote (p. 7):

For New Zealand to take on principles of sustainability we will have to change from a short-term to a long-term mindset and be more focused on future generations’ needs. To do this we need to think creatively, rather than continue thinking the way we did to get us to this point.

ideas that necessarily develop and change over time, and how these ideas, in turn, influence this social process.

The lack of “futures literacy”

According to Frame et al. (2009) these deficiencies in “futures capacity” can be usefully conceptualized as a lack of “futures literacy” (p. 7). As they explain, when referring to the ideas of the futures theorist, Richard Slaughter (ibid.):

World-leading futurist Richard Slaughter warns we must change paths from our current ‘overshoot and collapse’ trajectory to one that ensures the sustainable continuation of human society. Achieving this will require wise decision-making and astute foresight. This, in turn, will depend on changes in decision-making systems and an accompanying rise in the level of futures capacity across society. Just as in the past, when universal access to schooling raised the level of literacy and numeracy across the entire population thus changing the way societies could make decisions, we now need to raise futures literacy...across society to support decision-making processes geared for sustainable outcomes.

In this way, and echoing Freire’s work, futures literacy can be regarded as a crucial form of “critical literacy” which New Zealand organizations and institutions currently lack. In explaining “futures literacy”, Frame et al. (2009) also draw on ideas of the futurist, Riel Miller (p. 7):

Riel Miller proposes that futures literacy is the capacity to think about the future. It is a skill like language literacy, that must be learned, and he suggests three steps to be taken sequentially and which, ‘like learning the alphabet before starting to read,...cannot be skipped’. He describes:

Level 1 Futures Literacy is largely about developing temporal and situational awareness of change which enables people to shift tacit knowledge about preferences and expectations into a more explicit form and thus ‘address similarities and differences and negotiate shared meaning’.

Level 2 Futures Literacy demands the ability to put expectations and values aside and engage in ‘rigorous imagining’ (which includes the discipline of social science modelling, but without causal or predictive ambitions) to construct a set of framing assumptions for the [c]reation [sic] and exploration of possibilities.

Level 3 Futures Literacy requires the skills to reintroduce values and expectations to support decision-relevant insights.

Miller 2006: 15-16.

All the limitations discussed above, which conventional planning frameworks are claimed to currently have, are characteristic not only of ideological ways of thinking but also of the “banking” or bourgeois conception of education, which is the subject of Freire’s critiques; it provides the BCSD project with a useful foil, whereby its sustainability scenarios may come to be regarded as more progressive or adequate “solutions” because of the particular strengths they claim to have as products of a more “critical” or “dialogic” approach to future thinking.

FRAMING SUSTAINABILITY SCENARIOS AS A MORE CRITICAL OR DIALOGIC “SOLUTION” TO THE PROBLEM OF FUTURES LITERACY

A number of arguments, each building on the other, were used by NSS organizers to portray scenarios as “critical” and “dialogic” approaches to future thinking that would overcome the deficiencies of conventional planning frameworks discussed above, and enable people to develop a more critical understanding of SD and the social and ecological problems involved.

Framing scenarios as a more systematic approach to future thinking

One of the arguments the NSS organizers invoked was the idea that scenarios could offer a systematic, that is, holistic, approach to future thinking. As Frame et al. (2007) state (p. 7):

One of the most important and difficult parts of understanding how the future may unfold is for us to ‘see’ what we are not seeing today. Scenario thinking should help us to improve the quality of the way we think about the future by encouraging us to systematically express our ideas about the future, share them with other people who have different perspectives, and test alternative stories (scenarios) about how things have, do and may work.

According to Frame et al. (2007), there are several ways scenarios can offer a more systematic approach to future thinking: first, “they look further ahead”, thus overcoming the problem of short-termism (p. 7); and secondly, they enable people to “assess changes across many aspects of society”, thus overcoming the problem of narrow or silo-thinking (ibid.). In *Four Futures for New Zealand*, for instance, the focus is not only on the “economic” or “financial” sectors of society, as in conventional accounts currently, but consideration is also given to how cultural, political, social, and ecological processes interact with each other, and also from regional, international and global perspectives (Frame et al., 2007). Moreover, the

particular type of scenario thinking Frame et al. (2007) chose to adopt departs from other alternatives in important ways. When discussing their approach to scenario thinking, Frame et al. (2007) make use of the typology of Borjeson et al. (2006) (p. 8); this typology distinguishes “between the *predictive* (asking what will happen, short term), the *explorative* (asking what can happen, what is possible, longer term) and the *normative* (how can a vision or target be reached?)” (ibid.). Traditional forecasting models tend to conform to predictive models and, as discussed above, they tend to suffer from being too short-term, narrow, and unable to challenge implicit assumptions and unable to account for “surprises” or unexpected changes, because predictions have been based on beliefs and assumptions that take current social conditions as given and unchangeable. The value of normative models lies in the fact that they can aid processes of strategic thinking because of the way they explicitly explore how established goals and objectives could be realized and achieved. This “normativity”, however, is less useful for thinking critically and creatively about the future because it closes down the “possibility spaces” of how the future may unfold by focusing only on those future scenarios that are deemed desirable or appealing (and in line with projected objectives and goals). Given this, the scenarios approach which Frame et al. (2007) adopted was the “exploratory” type (ibid.). A reason given by Frame et al. (2007) for choosing the exploratory approach to scenario construction, rather than the predictive, was the recognition that the future cannot be predicted, thus, it is more helpful to consider changes that ‘may’ happen rather than to strive for predicting the future accurately (ibid.). Frame et al. (2007), therefore, do not see these scenarios as predictions. They also argue that they are not “normative”, in the sense of not being desired visions (ibid.). As Frame et al. (2007) argue (p. 8):

They are simply alternative stories of how the future might unfold; explorations that gather information about divergent trends and potential developments into new narratives about how these parts of the future might work together.

Explorative visions, in this light, tend to be depictions of future possibilities that can aid strategic thinking and strategic planning – in this case, the issue of sustainability or sustainable development. They “[allow] us to better consider changes that may happen,” rather than trying to predict it (ibid.). They “help us to take account of different perspectives on issues and opportunities” by situating future development in a context that can pay heed to how all the different aspects of social reality are constructed – “individual and joint decisions, actions, and events” that “can lead to alternative futures” (ibid.). For Frame et al. (2007), the aim is not “trying to determine what is going to happen”, but “trying to understand what

might happen in the longer term” (ibid.).⁵⁹ One way an exploratory approach to scenarios thinking could be regarded as more comprehensive and useful when endeavouring to think how the future may unfold, compared with more predictive and normative models, is that it is open to a far greater future “possibility space”; not only can it develop multiple future possibilities (scenarios), but, it can also consciously explore future possibilities that depart markedly from present conditions. As Frame et al. (2007) describe: “[t]he scenarios exercise expands the range of future outcomes considered in strategic decision-making, so strategies and policies can be developed to be more resilient to a wider variety of circumstances” and “[w]here forests often assume that the world of tomorrow is a trend-projection of the world of today, scenarios can allow for sudden shifts of the environment” (p. 8). This emphasis on systematic thinking parallels the critical-theoretical concern in the critical theories of radical thinkers, such as Hegel and Marx, concerning the need to grasp the social process not only in terms of its parts, but also in terms of the underlying relations as an interlocking, dialectical totality (Chua, 1986; Ollman, 1976, 2003).

Another way Frame et al. (2007) distinguish exploratory scenarios from more traditional forms of forecasting is the underlying process by which alternative futures are produced. Whereas traditional forms of forecasting typically begin their future projections by uncritically reifying or making assumptions about how matters are, Frame et al. (2007) argue that exploratory approaches begin by considering the structural forces or “drivers” that play a significant role in determining how the future may unfold. One way this was illustrated was to describe the contrast between a previous attempt at national future scenario-building in New Zealand at a government level, the Ministry of Research, Science and Technology Foresight Project of the 1990s, and the BCSD project’s NSS approach. According to the authors, a criticism of the earlier attempt was that although it produced “three scenarios (named *Possum in the glare*, *Shark roaming alone*, and *Reaching new heights*)” that “were really descriptions of co-existing sections within existing UK or New Zealand society, ‘rather than exploring possible and typically unitary future states, as was the intention, the scenarios

⁵⁹ This concern with exploring possible futures rather than trying to predict or strategically plan for desired outcomes, using taken-for-granted goals, is reflected in the four basic assumptions that exploratory approaches are grounded on. As Frame et al. (2007) explain, the four assumptions are (Frame et al., 2007, p. 8):

- The future is unlike the past, and is significantly shaped by human choice and action.
- The future cannot be foreseen, but exploring the future can inform present decisions.
- There are many possible futures; scenarios therefore map within a ‘possibility space’.
- Scenarios development involves both rational analysis and creative thinking.

merely reflected the designers' manifold present back at them" (p. 7). In contrast, the authors asserted that their "Working Group started with an analysis of drivers of change acting across society, economy and environment, and then varied the drivers' relative impacts in order to explore the effects, and also stretched the time horizon well beyond the present decade" (ibid.). Another way in which scenarios could therefore be regarded as a more systematic approach to future thinking is because they are not only concerned with exploring different future possibilities, but also with identifying the *underlying causes* or "drivers" of future social change. This echoes the critical-theoretical concern of identifying the material contradictions and conflicts that structure the social process and shape how it develops and unfolds.

Framing scenarios as a more critical approach to future thinking

As well, because of the broad way Frame et al. (2007) conceptualize "drivers" as consisting not only of structural elements, such as governance regimes, economic arrangements and resource levels, but also cultural and subjective aspects of social life, such as social identity and normative values, their scenario framework appears to be open to the possibility of exploring the *systemic* causes of social and ecological crises, which is in line with the concerns of radical critique. This is what Frame et al. (2007) appear to suggest by arguing that "[g]ood scenarios help us to understand how key drivers, such as governance systems and resource availability, might interact and affect the future weight and momentum of change", and helping people "[to avoid] the risk of 'putting all eggs in one basket'", and they also "may help us explore *structural issues* (including the role of inevitable surprises) related to sustainable development, which seemingly *cannot be solved with incremental changes*", and "[i]f carried out in an inclusive and positive process, scenario planning can support institutional change through encouraging individual and collective reflection, strengthening strategic thinking at all levels, and helping to point out *unnecessary organisational rigidities and routines*" (Frame et al., 2007, pp. 8-9, my emphases; see also, p. 12). In this light, passages such as this suggest a concern for developing forms of future thinking that go beyond the incrementalism of "banking" or bourgeois forms of analysis that are characteristic of more traditional forms of forecasting and institutional planning.

Framing scenarios as a more reflexive approach to future thinking

Another way “critical” or “dialogic” ideas can be regarded as framing how sustainability scenarios are portrayed through the NSS initiative is the depiction of scenarios as a reflexive approach to future thinking. The reason reflexivity is in-built to scenario thinking is because scenario-based approaches recognize the crucial role that normative assumptions play in affecting how people perceive, interpret and understand the social process. The way exploratory approaches, such as Frame et al. (2007), construct future scenarios is not only by identifying “drivers” of future change, but also by encouraging people to think about the assumptions they may make when initially deciding how the future may unfold, because it is by varying these assumptions that multiple, different futures can be generated and developed. In this light, scenarios actually have the potential to identify and problematize people’s “commonsense” assumptions, and also to challenge the dominant ways of thinking that people tend to internalize and accept uncritically. As Frame et al. (2007) state, “[i]t places under scrutiny assumptions underlying strategic decisions, for example assumptions about the direction of long-term growth prospects or consumer behaviour preferences; and may offer reasonable challenges to conventional wisdom and expectations of ‘business as usual’” (pp. 8-9).

5.2 PROBLEMATIZING THE NSS INITIATIVE

Taken together, these framings create a discourse that depicts scenarios as “critical” or “dialogic” social accounting tools, and their underlying ideas can resonate with ideas drawn from the dialogic SAR literature, and critical educational literature more broadly. At this level, the NSS scenarios *appear* to be critical and emancipatory tools; however, as the following critique will illustrate, deeper analysis reveals that they are otherwise.

5.2.1 PROBLEMATIZING THE “FOUR FUTURES” SCENARIOS

As discussed in Chapters 3 and 4, an important way to problematize the Four Futures scenarios is to problematize how they conceptualize and interpret social and ecological realities. And the underlying conceptual framing can be problematized by considering whether it recognizes systemic violence and names and critiques the major systems of power that are regarded as the structural causes of social-ecological crises.

Do the Four Futures scenarios recognize the realities of systemic violence or do they overlook these realities?

As Chapter 1 has discussed, an important aspect of developing critical consciousness about our current social and ecological situation is grasping the depth and severity of its problems, and as outlined in Chapter 2, one of the useful ways of assessing our understandings is by considering whether or not they recognize the realities of systemic violence on which various major systems of power are based. If such realities are not acknowledged or recognized, it becomes all too easy to underplay the gravity of social-ecological crises. A major strength of the Four Futures scenarios is they explore possible futures in which some of the more destructive aspects of current developmental processes are forcefully brought home: there are scenarios of stark social inequalities under unfettered, deregulated global capitalism largely beyond state control; extreme environmental degradation and pollution; an unstable ecological context that deteriorates in ways that are outside of human control; and in which people respond to social disintegration and ecological degradation by resorting to more pernicious forms of authoritarianism, social insularity, and cultural fundamentalism. In this sense, they enable the exploration of some of the most disturbing trends toward these future states that can already be detected today (Kelsey, 1993; Hedges, 2009, 2010). Despite this, however, although the four scenarios explicitly explore some of the extreme consequences of the future national and international social and ecological landscape under different economic, technological, political, and cultural conditions, there are some important ways in which they can be seen to reflect and reproduce the wider SAR literature's tendency to sanitize and downplay the seriousness and gravity of these social/ecological problems, outlined in Chapter 2, by erasing and overlooking some of the specific forms of systemic violence characterising our social and ecological situation because of the major systems of power on which current social, economic and cultural institutions are currently based.

One area of concern is the way gender inequality and the oppression of women appear to be contextualized and framed. Although the sustainability scenarios are broadly concerned about the issue of social inequality, and they address the living conditions of specific groups such as single mothers living on welfare benefits, the way they frame and interpret the specific issue of gender inequality is somewhat problematic because they appear to reduce the oppression and social subordination that women experience under patriarchal culture to

economic inequality. This comes through in the way, in “Fruits for a Few”, “sex” is acknowledged as potentially divisive, but then framed as an issue that can be overcome by accumulating wealth, status and mobility (Frame et al., 2007, p. 31). By framing gender inequality in this way, the scenario appears to suggest that the system of gender inequality and social subordination that women currently live under is largely economic in nature and can be overcome by attaining higher economic status (class privilege). As chapters 2 and 4 have discussed, this is highly problematic because this “economistic” framing, which is often adopted by liberal feminist and social feminist theorization of gender inequality, fails to adequately recognize and problematize the cultural practices and particularly the realm of sexuality through which women’s oppression under male supremacy is enacted and maintained.⁶⁰ This framing suggests that the scenarios are based on the misleading dualism so common to patriarchal social and political theory which imposes an artificial separation between the “private” and “public” domains of social life, and which restricts its concerns to the latter, and fails to problematize the former.⁶¹

Another notable concern, which aligns with and can be traced back to this problematic framing, is that the scenarios do not explore the issue of gender inequality in ways that clearly bring out the dehumanizing and objectifying dimensions of women’s oppression and subordination under patriarchal culture, much less in ways that render visible the endemic forms of systematic violence outlined in Chapter 2 on which patriarchy is based. This oversight is unfortunate because it not only downplays the extent to which patriarchal culture is directly coercive and destructive of women’s lives, but it also reflects and perpetuates the wider cultural “silence” on which patriarchy is based that keeps the battery, rape, incest, sexual objectification and commodification, and other forms of patriarchal violence that women are subjected to hidden, out-of-sight and under-addressed (Dworkin, 1988; Romito, 2007). This silence conveys the underlying impression, consistent with the message of the

⁶⁰ The realities of rape, for instance, show the lie in this economistic framing: it is not just poor, brown, working-class men who rape women, just as the victims of rape are not restricted to poor, brown, working-class women. Men who rape come from all classes and social groups, just as the women who men rape, and who men identify as potential targets of rape, are not restricted to any one particular class or social group (Dworkin, 1988, 1997; Banyard, 2010). Class privilege can insulate women who are economically better-off from some of the more pernicious aspects of gender oppression, but there are some that transcend economic subordination.

⁶¹ This claim finds some support, moreover, in some of the “linguistic dualisms” (Everett, 2004) that the scenarios appear to uncritically enact such as, for instance, the contrast drawn between cultural formations that are individualistic (i.e. “New Frontiers”) and communitarian formations based more on familial and kinship relations (i.e. “Living on No. 8 Wire”). When this contrast is drawn, individualistic cultural formations tend to be depicted as “negative” because of the way it elevates individualistic greed and self-interest over broader community concerns and communitarian formations tend to be seen as more “positive” because of the way they emphasize concern for the other, relationships, and mutual care. This framing is problematic, however, from a feminist perspective, because it fails to problematize those intimate and kin-based relations constituting “the family” unit (which is typically associated with “the private sphere”) as sites in which patriarchal feudal relations dominate (MacKinnon, 1993; Leidholt and Raymond, 1990).

wider culture's own systematic silence, that these forms of patriarchal violence, although ubiquitous, endemic, and formally illegal, are not significant enough to warrant attention alongside some of the more "important" social and ecological issues that the scenarios do address. This erasure of patriarchal violence is particularly unfortunate given how normalized and entrenched certain patriarchal cultural practices and institutions based on forms of widespread violence are in New Zealand. Although there are many ways in which New Zealand has been at the forefront of women's rights, it also has very high rates of forms of male violence against women such as, for instance, what is euphemistically called "domestic" violence. The recently-released "People's Report" by The Glenn Inquiry only confirmed what a number of feminist and anti-rape organizations have been calling attention to for years: that New Zealand culture largely accepts endemic male violence against women and children (Wilson and Webber, 2014). While reports such as these are important in directing public policy toward addressing these injustices, what is hardly ever acknowledged are the important connections between these manifestations of patriarchal violence and processes of neoliberalization that have not only decimated working-class communities, increased social inequality, and entrenched structural poverty, but also brought about legal reforms that have seen the decriminalization of prostitution, and along with it, the normalization and development of sexual-exploitation industries such as pornography, strip clubs, and brothels that are predicated on the commodification, sexual objectification, and therefore dehumanization, of women and the enforcement of "the male sex right" on which patriarchy is based: that is, the unrestricted right of access to sexual use (and abuse) of women's bodies (Pateman, 1988). These neoliberal processes are creating precisely the conditions of deepening inequality, social disintegration, and the rise of a "porn culture" that can see the social status of women fall even further, and along with it, the effectiveness of any formal or cultural restraints that are already struggling to keep patriarchal violence from worsening beyond its already egregious levels of harm. Instead of challenging the "deep silence" (Dworkin, 1988) regarding these patriarchal institutions and the wider "war against women" on which patriarchal cultures are based, the scenarios reproduce this discursive silence, in part, by erasing systemic male violence from view. And in doing so, it produces the problematic impression that issues of male violence against women, sexual subordination, and gender oppression are somehow unrelated to SD.

The second area of concern pertains to how the scenarios address issues of racial inequality and race-based oppression. One of the scenarios' strengths in problematizing

current developmental processes is it recognizes the importance of collectively shared forms of cultural identity for a society's cohesiveness and stability, and it explores some of the possible transformations that it could undergo and contribute toward under different social, economic, and environmental pathways. This focus on cultural identity provides a number of useful entry-points for exploring not only important demographic shifts, but also the future implications of different developmental pathways for cultural relations and racial justice. "Fruits for a Few" and "New Frontiers", for instance, are valuable explorations of some of the important material preconditions for deepening inequality, social instability, and the ethnic tensions and cultural conflicts that result.⁶² One of the valuable aspects of these scenarios is they not only consider not only the possibility of social shifts toward more extreme states such as fascist totalitarianism (Frame et al., 2007, p. 58), but they are also identify many of the preconditions that push societies toward fascism – which is important, given that many of these preconditions are already present and deepening today (Hedges, 2009, 2010).

One of the important problems in how the scenarios discuss cultural identity and race, however, is they tend to reduce the issue of racial justice to racialized disparities of wealth. This comes through in the examples discussing the well-being of Māori. Most of the examples discuss levels of poverty, unemployment, and inequalities of wealth in relation to wider society and also within Māori communities, and this focus on economic inequality creates a presumption that these race-based injustices can be largely rectified through redistributive policies such as those of a rigorous Treaty settlement process. What the scenarios do not call much attention to are the deeper problems of cultural domination and colonization on which the white settler state is based that these racialized disparities are only particular manifestations of. This silence about the ongoing realities of colonization produces the impression, in line with wider "commonsense" understandings that are widely accepted about the nature of New Zealand society, that colonization is a thing of the past, something that we have thankfully left behind. These scenarios recognize that Treaty settlement processes, particularly in neoliberal form, can create the conditions for

⁶² "Fruits for a Few" shows how a world of neoliberal hegemony, both globally and nationally, could result in the tighter management of ecological resources and produce a more pluralistic and demographically diverse New Zealand in which poorer Māori are slighter off due to the legacy of Treaty claim settlement, but also a highly divided society of gated communities and private security forces in which increasing social inequality producing divisions and tensions within ethnic communities, as illustrated in the increasing concentrations of wealth within Māori communities and the rise of an iwi-based Māori elite. "New Frontiers" is a world of unregulated, free market capitalism in which New Zealand is largely open to exploitation by the market forces of globalization. In this scenario, ecological health takes a turn for the worse, and ethnic tensions exacerbate as many social problems worsen, inequality deepen, creating an underclass and ethnic gangs on the one hand and cultural economic elites such as the Māori elite or new 'super' rich."

exacerbating concentrations of wealth and class divisions within the Māori community, and that there are more progressive economic and social policies that can reduce these disparities as explored in “Independent Aotearoa” and “Living on No. 8 Wire”. But there is little awareness that not only are practices of neoliberalization such as those explored under “Fruits for a Few” and “New Frontiers”, in substance and effect, simply the latest manifestations of older processes of colonization, as scholars such have pointed out, but also that colonization is also far deeper than the scenarios suggest. As leading Māori scholars such as Moana Jackson and Maria Bargh have pointed out, colonization also has to do with the systematic suppression of Māori sovereignty by New Zealand’s white settler state and the repression and attempted eradication of those indigenous ways of being, on which many Māori communities are based, that are non-commodified, highly collectivized, egalitarian and sustainable, and thus completely antithetical to the values and political-economic structures of Western imperialism (Jackson, 2007, 2009; Bargh, 2007). Given this oversight, it is perhaps not altogether surprising that what is also tellingly missing from the scenarios is an explicit recognition of some of the most important forms of systemic violence on which the racialized systems of power of New Zealand’s white settler state and, at the international level, Western imperialism, is based. At the national level, there is no discussion of the most severe effects of colonization, particularly its dehumanizing effects on non-white peoples who have been racially designated as “other” and the culturally genocidal effects on Māori. At the global level, there is little mention or critique of the imperialist projects that First World nations pursue to control the resources and subjugate the peoples of the majority world, or the crucial role they play in perpetuating racialized inequalities. This has the effect of sanitizing discussions of globalization processes and international geo-politics, as if colonization and imperialism are not crucial aspects of capital accumulation, and it produces the problematic impression that they are somehow not relevant to discussions of sustainability or sustainable development. Given these oversights, although the scenarios are useful in calling attention to important issues of racial inequality, they also appear to downplay their severity and depth by overlooking some of the specific forms of systemic violence that Māori, Pacific, and other non-white peoples, both nationally and at the global level, live under today, and by doing so, they appear to reflect and reproduce, rather than challenge, the wider culture of denial that is central to white settler states to evade serious discussions about colonization and white supremacy.

A third area of concern is how the scenarios appear to frame the issues of class inequality and capitalism's specific form of socioeconomic domination. The scenarios are very useful in detailing some of the different cultural, political, and economic forms that capitalist social formations can take, both nationally and internationally, and identifying the different consequences these formations could produce in terms of social inequality and ecological change. The scenarios bring out contrasts, for instance, between economic regimes that are laissez-faire but with strong environmental regulations and controls (i.e. "Fruits for a Few") to unfettered, unregulated forms of capitalism based on hyper-exploitation ("New Frontiers") versus more highly regulated forms of capitalism based on environmentally cleaner technologies, different measures of economic and social well-being and social-democratic or participatory democratic forms of governance (i.e. "Independent Aotearoa"). In terms of international orientation, the scenarios explore possible futures ranging from the neoliberal and globalized (i.e. "Fruits for a Few") to the insular and protectionist (i.e. "Independent Aotearoa" and "Living on No. 8 Wire"). Because of this, the scenarios provide multiple entry-points into exploring the issue of class inequality and its interconnections to underlying political-economic structures.

One of the important problems, however, in how these issues of political-economy are framed is that they appear to be based on the assumption that class inequalities that the more unfettered forms of capitalism produce, such as "Fruits for a Few" and "New Frontiers" can be substantively addressed through comprehensive economic and policies aimed at redistribution such as those pursued in "Independent Aotearoa." As economists such as Thomas Piketty have shown, while such policies do lead to significant redistributions of wealth and to more egalitarian social outcomes as epitomized in policies such as Franklin Delano Roosevelt's New Deal, they do not touch the imbalance of power between capital and labour – what Piketty calls "the central contradiction of capital" – that leads the rate of return to capital to always exceed the rate of growth of income (Piketty, 2014). Moreover, while the scenarios are valuable in drawing attention to the issue of class-based disparities, there is not much discussion of those aspects of class oppression that go beyond the issue of class inequality. More specifically, although there is clear recognition of the links between capital accumulation and class *inequality*, there does not seem to be much recognition of capitalism's broader dimensions of economic and social domination, or the specific forms of systemic violence on which capitalism is arguably based. There is little discussion in any of these scenarios, for example, about the dehumanization and social alienation that necessarily arises from a production process (generalized commodity production) that reduces human beings

and the natural world to commodities (Ollman, 1976), the economic compulsion on which capital accumulation is based (Postone, 1995), the class warfare and breaking of regulatory and cultural limits that capitalist regimes have to periodically undergo to continue or rejuvenate processes of capital accumulation (Harvey, 2005), including practices of “accumulation by dispossession” that are the economic counterparts to more overt forms of imperialism, which, as noted above, are also largely absent from the scenarios, and not just the mass poverty and suffering which the scenarios recognize but also the mass *deaths* that have always been the ambient background of capitalism’s globalizing history. In this light, the scenarios appear to reproduce the tendency in mainstream economics, outlined in Chapter 3, of putting forward sanitized portrayals of capitalism by erasing or downplaying some of its more inhuman characteristics and socially and ecologically destructive effects.

The fourth area we could consider to problematize the scenarios’ underlying conceptual framing of key sustainability issues, is how they discuss the state of the wider natural world. As a set of sustainability scenarios, ecological health is one of the key issues addressed in all four scenarios, and one of their strengths is their exploration of how social, cultural, and economic drivers can have variations in terms of ecological profiles and produce very ecological outcomes. All four scenarios are explicitly concerned about resource depletion, and they range from those in which ecosystems are functioning (“Independent Aotearoa”) and being restored (i.e. “Fruits for a Few”) to those in which they are depleted and compromised. One of the telling problems in how these discussions are framed, however, is that the language of “natural resources,” “biophysical systems”, “ecosystems” and so forth on which the scenarios are based are almost completely reflective of the sanitized machine-language on which most mainstream environmental discourse is based that reduces non-human communities and the wider natural world to an “It” rather than the “Thou” that they actually are. An important consequence of this objectivistic linguistic framing is that although the scenarios are directly concerned about ecological sustainability, we get very little sense of just how horrifically biocidal and ecocidal these developmental processes because there is no way of recognizing non-human communities and the natural world as subjective, sentient beings. In reproducing this mechanistic or deadening language, the scenarios have the effect of uncritically reproducing the dominant culture’s suppression and denial of these realities that allows ecocidal processes to continue unchallenged and unchecked.

Do the Four Futures scenarios identify and problematize the systemic roots of social-ecological crises or mystify and reify these social systems?

The tendency of the scenarios to overlook the realities of systemic violence is due in large part to their apparent unwillingness to name and problematize the major systems of power, outlined in Chapter 2, which can be shown to be the systemic drivers of the social and ecological crises. Capitalism, for instance, is unproblematized and unchallenged. If the four scenarios are considered in terms of the economic system which structures New Zealand society and the global political-economy, they are variations of a capitalist political-economy. Capitalism is the predominant socio-economic system in all four cases; what varies is the type of governance system that regulates it. For instance, *Fruits for a Few* (Scenario A) is a national, laissez-faire economy of free-market capitalism within a global context, where free-market ideas and economic rationalism hold sway – it is a scenario where neoliberalism holds sway at both national and international levels of the political-economic system; in *Independent Aotearoa* (Scenario B) New Zealand is a capitalist society where the state retains more regulatory control over the economy, the governance system is that of a participatory democracy, and people enjoy a rich resource base; in *New Frontiers* (Scenario C) New Zealand is a consumerist capitalist society which is deregulated, laissez-faire and fully integrated into global capitalism's political-economic processes; and *Living on No. 8 Wire* (Scenario D) is a more regulated capitalism under conditions of depleted resources where the state plays a more interventionist role. This framing depicts the “problem” of social injustice and environmental degradation as, fundamentally, a matter of regulation: if capitalism is deregulated, social inequities, inequalities of wealth, social cohesion, and environmental damage will result (as in *Fruits for a Few* and *New Frontiers*); if capitalism is subjected to more regulation, whereby the state plays a more interventionist role in the economy, then greater social justice, equality, and ecological sustainability will be produced (as in *Independent Aotearoa* and *Living on No. 8 Wire*). Not raised, however, is the possibility that capitalism itself is an important structural source of social inequality and ecocidal economic growth.

The social systems of white supremacy and patriarchy are also not named and problematized, and civilization itself is not subjected to fundamental critique. The scenarios describe futures, for instance, in which Māori and other non-white communities are part of the “have-nots”, are at the bottom of the social hierarchy, but there is an assumption that this inequality is primarily economic (class-based), rather than being rooted in a system of racial

oppression, and more specifically, in the colonial and neo-colonial structures of white supremacy. Similarly, while there is recognition that “sex” can be potentially “divisive” (Frame et al., 2007, p. 31), the scenarios do not trace gender inequalities back to patriarchy. Although the scenarios appear to describe possible futures that are more egalitarian and “sustainable,” the fundamental material conditions of civilization are not identified and problematized as premises that will need to change if social inequality and ecological sustainability are to be realized; and civilization itself is not identified and considered as a systemic driver of the social and ecological crises.

As outlined above, at one level the methodology adopted by Frame et al. (2007) appears to subscribe to some form of materialist or structural analysis that is able to shed light on the structural causes of social and ecological crises, because of its use of “drivers” to develop the scenarios. These “driving forces” (Frame et al., 2007, p. 10), however, are not theorized in a way that recognizes how they interact to form specific social *totalities*, in particular, the intersecting totalities of capitalism, white supremacy, and patriarchy. Instead, the “drivers,” are theorized in a fragmented way that is suggestive of Marx’s negative conception of ideological thinking, because the type of “driver”, which is totally overlooked, is the *systemic* driver: the social systems of capitalism, white supremacy, and patriarchy are systemic drivers of the social-ecological crises.

Given these omissions, the scenarios reify, essentially, these major systems of power. By doing so, they produce the mistaken impression that social equality and ecological sustainability are compatible with capitalism and its economic engine of capital production and accumulation, and with the hierarchies of white supremacy and patriarchy.

The social and ideological origins of the NSS initiative

The tendency of the scenarios to overlook the realities of systemic violence and to avoid naming and problematizing major systems of power can be traced in large part to the theoretical framework that Frame et al. (2007) chose to adopt. The theoretical framework that BCSD researchers used both to construct and evaluate the Four Futures sustainability scenarios was a “sustainable development” perspective. As Frame et al. (2007) stated, “Sustainable development is the lens we use to investigate our world” (p. 4).⁶³ Although for

⁶³ Frame et al. (2007) dedicate Section 4 of the book to discussing what “sustainability” and “sustainable development” means (pp. 79-83).

Frame et al. (2009), sustainability is not “tightly defined”, but instead “explored in different contexts” (p. 1), the underlying theoretical perspective that informs the scenarios can be reconstructed by considering in BCSD documents how SD is discussed and the analytical frames that structure the narrative content of the four future scenarios. In academic literature on SD, there is wide acknowledgement that both “sustainable development” and “sustainability” are deeply contestable, political terms (Barbier, 1987). These terms carry very different meanings, depending on the theoretical perspective through which they are framed, interpreted and understood (Barbier, 1987; Harvey, 1996). And the political and ideological frameworks through which they are interpreted vary from the deeply conservative to the uncompromisingly radical (Redclift, 1987; O’Riordan, 1988; Diamond, 1992; Harvey, 1996; Foster, 1993, 1999, 2002). In the Four Futures documents, however, the notion of “sustainability” is framed in a much narrower way.

The SD perspective with which NSS documents most closely align is the discourse of ecological modernization. If the general motifs BCSD scenario documents use to frame SD are considered (as discussed more fully below) – “systems thinking,” scientific rationality, “win-win” rhetoric, “proactive” strategy, the “strong sustainability/weak sustainability” “dichotomy” and the “capital” approach to SD – SD can be situated firmly within the dominant ideology of ecological modernization.⁶⁴ As an institutionalized discourse, ecological modernization has its origins in the early conservation movement (Hays, 1987). It was first in evidence around 1984, the date of the Organization for Economic Cooperation and Development’s Conference on Environment and Economics (Dryzek, 1997; Hajer, 1996). As a social theory, it was probably first articulated by Huber (1982; cf. Mol, 1996, p. 312); in the language of policy analysis, it probably first emerged in the work of Janicke (1986/1990; cf. Christoff, 1996, p. 480). Ecological modernization has three main premises: first, it adheres to the idea that economic activity systematically produces environmental harm; secondly, that economic growth and development can be reconciled with the resolution of environmental problems (Hajer, 1996); and thirdly, that the world’s global resources should be managed in a more rational way (Everett and Neu, 2000, p. 9). Such premises imply that proactive strategies, preventative practices, and rigid, systematic politics, institutional practices and regulatory practices are all necessary to maintain the health of the planet (Harvey, 1996). Associated with this theme of economic management is the notion of economic rationalization, which can be

⁶⁴ All these general motifs are present in ecological modernization discourse (Everett and Neu, 2000; Harvey, 1996; Spaargaren and Mol, 1991; Mol, 1996).

attained through the reform of fiscal structures and by “economizing” the environment – that is, placing economic values on nature (Mol, 1996; Gouldson and Murphy, 1996).⁶⁵ Ecological modernization represents a decisive break with both radical and legal-administrative responses to environmental problems (Hajer, 1996). In contrast to the latter, ecological modernization recognizes that environmental problems are structural, and that the destruction of nature is institutionalized (Mol, 1996). Contrary to radical environmental discourse, many adherents of ecological modernization assume that most, if not all, environmental problems can be overcome through scientific-technical rationality (Harvey, 1996), technical and procedural innovations (Hajer, 1996), or increased efficiency and accelerated innovation (Gouldson and Murphy, 1996).

This discourse provides space for numerous interpretations (see, for instance, Harvey, 1996; Hajer, 1995; Christoff, 1996), but the first-world corporatist view (Christoff’s “neo-corporatist” view) is the current, predominant view. The fundamental premise of the first-world corporatist view is that dominant institutions are capable of learning from their mistakes and that this learning can result in meaningful change. This predominance is problematic because this viewpoint justifies the continuation of certain social relationships – specifically, the unequal and exploitative social relations of capitalist political-economy (Harvey, 1996). Science and scientific rationality have been central to this viewpoint, both in the accumulation of “scientific facts” and in posing solutions to environmental problems. But with the predominance of the first-world corporatist interpretation, the focus has fallen on the industrial nature of modernity, rather than on the capitalist nature of modernity; the focus has been on the unregulated nature of capitalism, rather than on capitalism itself. This omission also overlooks the competing and equally important issues of social justice, democratic control of the economy, and equitable redistribution (Spaargaren and Mol, 1991; Mol, 1996). These issues fall consistently outside the boundaries of first-world corporatist discourse. Moreover, implicit in the first-world corporatist interpretation is the belief that it is necessary to devolve powers to supranational bodies, such as the World Bank and the International Union for the Conservation of Nature (IUCN), in order to manage “better” the world’s resources; this is a viewpoint which aligns easily with new variations of cultural imperialism and with a politics of the *status quo*. As Harvey (1996, p. 342) notes:

⁶⁵ These themes align ecological modernization with neoliberal discourses and appeals to voluntary action and market mechanisms, which have come to be regarded as a means of enhancing rather than undermining environmental quality.

Global environmental management ‘for the good of the planet’ and to maintain the health of planet Earth could also be conveniently used to make claims on behalf of major governments and corporations for their exclusive and technologically advanced management of all the world’s resources.

Most of these ecological modernization motifs are present in NSS discourse. First, as has been shown, the scenarios (and BCSD project more widely) clearly recognize that current economic activity produces environmental harm. Second, the underlying methodology of scenario construction appears to adhere to a form of structural analysis that could reveal important structural constraints and “drivers” of social and ecological crises. Third, throughout the scenarios, there is the underlying concern that ecological resources should be managed in more rational ways. The contrasts made by Frame et al. (2007) between future scenarios in which laissez-faire capitalism dominates and those based on more regulated forms of capitalism warn people, on the one hand, about the dangers of unregulated capitalism, and on the other, counsel people to shift towards more regulated forms of capitalism so that environmental resources can be managed more “rationally”. Fourth, in relation to strategic thinking around sustainable development, Frame et al. (2007) make use of ecological modernization’s distinction between “proactive” and “reactive” policies (p. 80): “Policies that are reactive to environmental issues assume resilience until failure is observed (hindsight), while proactive policies at least anticipate the possibility of fragility in some places and at some times (foresight).”⁶⁶ Fifth, the analytical framework used by the NSS initiative to operationalize SD is based on economic rationality and, more specifically, on “economizing” the environment. Frame et al. (2007), for instance, adopted a “capital”

⁶⁶ When discussing other sustainability concepts, the authors refer to how sustainability has been integrated into New Zealand government policy discourse (Frame et al., 2007, p. 81):

Sustainability is a major focus of NZ government attention in 2007, far higher in profile than in 2005. Because one of the two main axes chosen (in the 2004 Wellington meetings) as a framework for logical development of the scenarios was resource use and ecosystem impacts, implications for environmental sustainability were being selected at scenario definition. This focus makes the scenarios potentially more useful.

The New Zealand government’s Sustainable Development Programme of Action (2003) takes the widely used Brundtland Commission definition of sustainable development, namely: ‘Development that meets the needs of the present without compromising the ability of future generations to meet their own needs.’

To many, this focus on inter-generational equity allows ‘weak sustainability’, in that it implies a current trade-off between competing demands of economy, society, and environment ‘to best meet today’s needs without seeking or hearing a ‘voice for the future’. If there was acceptance of the primacy of living first within limits of the ecosystem and resources – from that ‘strong sustainability’ viewpoint, the economy is a subsidiary part of society, which itself exists within and depends upon the fragile biosphere of this planet. To the proponents of strong sustainability... humans in developed countries such as New Zealand are already living beyond the limits, with a footprint on the Planet’s ecosystems that is too large to sustain into the future, and are thus already compromising future generations’ prospects. Today’s ‘needs’ are too great in quantity to be sustainable, they say, taking a role as advocates both for future generations and for other species sharing the ecosystem today.

approach to SD in order to evaluate the social and ecological impacts of each of the four scenarios. This SD framework advocates moving from the narrow focus “on quantity of growth (GDP as typical current measure) to quality of growth (possible measure of GPI)” (Frame et al., 2007, p. 81). Note that “growth” itself is not questioned, and that the capitalistic nature of this growth is also not problematized. The implicit assumption is made that (capitalist) growth and development can be reconciled with the resolution of environmental problems. Toward this end, the authors discuss the OECD’s “capital approach to sustainable development”, citing Paul Hawken’s *Natural Capitalism* and Paul Ekins’ *New Economics* as publications that have contributed to wider discussion of these concepts (p. 82). This “capital” approach is “based on the concept of maintaining natural, economic and social quality base or ‘capitals’ over time, so that future generations have the means and options to pursue their own goals” (ibid.). Under this approach, “[s]ustainability occurs when development does not erode, but rather maintains or restores/enhances environmental, economic, social, cultural, institutional and human capital” (ibid.). Frame et al. (2007) create their own framework for identifying the different types of “capitals” by using the version of OECD capitals adapted by Statistics New Zealand and the Parliamentary Commissioner for New Zealand (ibid):

- **Natural capital** – the renewable and non-renewable stocks of natural resources that support life and enable all social and economic activities to take place. It includes rivers, lakes and aquifers, soil, minerals, biodiversity
- **Economic capital** – the human-made means of production like machinery and equipment as well as infrastructure and financial assets
- **Social capital** – the network of shared norms, values and understanding that facilitate co-operation and trust within and between groups
- **Human capital** – the knowledge, skills, competencies and attributes embodied in individuals that are developed through lifelong learning and experience, including through the formal education system
- **Cultural capital** – the values, histories, traditions and practices that link a specific group of people together
- **Institutional capital** – the range of formal and informal civic, political, and legal arrangements that underpin economic activities and civic life.

When the authors applied this “capitals” framework to evaluating the scenarios from an SD standpoint they produced the following (Frame et al., 2007, p. 83):

On this simple and highly subjective analysis, (B) *Independent Aotearoa* and (A) *Fruits for a Few* emerged with higher ‘Six Capitals’ total rating than the two others, a position

to some extent predefined by locating these two towards the richer end of the original 'natural resources' axis, in the possibility space...

From the six capitals analysis, although subjective, Independent Aotearoa could represent democratic/participative/governmental elements of strong sustainability and Fruits for a Few could represent private/technocratic elements of strong sustainability, while scenarios (C) *New Frontiers* and (D) *No. 8 Wire* represent weak sustainability, if any.

Sixth, the scenarios adhere to the privileging by ecological modernization of scientific rationality. The scenarios' privileging of scientific rationality is evident by the way it shies away from making radical critiques of major systems of power and, because of this apolitical framing, ecological problems tend to be portrayed essentially as issues that require only "technical" solutions, such as more "rational" social accounting and management practices. Seventh, the scenarios conform to the tendency of ecological modernization to erase issues of social justice, democratic control of the economy, and equitable redistribution of wealth. At first glance, as discussed above, the scenarios appear to be concerned about social inequality and therefore social justice, since they explore different future possibilities where wealth is redistributed more equally compared with those in which social inequality and poverty are more stark, but as noted above, discussion is not developed in which democratic control of the economic system (that is, anti-capitalist forms of socioeconomic organization) is contemplated, nor is there discussion of the major systems of power that are structural drivers of various forms of inequality – they are not identified and problematized. As outlined above, all four scenarios neglect the issues of social justice, such as white-supremacist and patriarchal oppression, imperialism, colonization, and capitalist domination. Eighth, as a consequence of these omissions, the scenarios tend to focus on the industrial nature of economic systems, rather than on their capitalistic characteristics, which is in line with ecological modernization discourse. Finally, and also in line with ecological modernization, the scenarios take capitalism for granted; they do not subject capitalism – or the intersecting systems of white supremacy, imperialism, and patriarchy – to radical critique. On one level, the "capital" approach to SD adopted by Frame et al. (2007) appears a radical perspective which calls into question existing socioeconomic arrangements because of the way it distinguishes between "strong" and "weak" forms of sustainability.⁶⁷ However, both forms of sustainability assume the ongoing existence

⁶⁷ On this view, as Frame et al. (2007) point out, two distinct approaches to sustainability exist: the first is the "Critical Limits view" – a view identified with "strong sustainability", which sees "human activity, including economic, as a sub-set of natural systems, on which they depend"; the other is the "Competing Objectives view", which is more in line with "weak sustainability", "which assumes that resources can be substituted and that trade-offs are possible between environment, society and economy" (Frame et al., 2007, p. 79). As the authors state (ibid.):

of capitalist social relations – but under the “weak” form, capitalism is unregulated (laissez-faire, neo-liberal), and under the “strong” form, capitalism is subjected to environmental regulations. In this light, the scenarios align completely with the first-world corporatist viewpoint which ecological modernization is predicated on and promotes.

Why does this first-world corporatist ecological modernization viewpoint tend to be the predominant discourse through which “sustainability” and “sustainable development” are framed in public policy fields? The short answer is that it offers an interpretation of SD that aligns with and does not threaten neoliberal hegemonic regimes and, as such, it reflects existing power relationships and the interests of dominant groups in maintaining the current global capitalist socioeconomic system (Marx and Engels, 1848; Harvey, 1996; Foster et al., 2002). However, the answer to the “how” question— that is, “how did this first-world corporatist ecological modernization viewpoint become the predominant interpretation used to define and interpret SD in prominent policy texts?” – relates to the debate over the meaning of SD that has played out in the international arena during the past forty or so years.

As outlined in Chapter 4, the history of sustainability as a public policy concern can be traced to a series of international conferences, beginning with the 1972 Stockholm Conference, which brought environmental issues to the attention of governments and into public policy arenas. In terms of an approximate genealogy, the history of SD as a public policy concern can be divided into five periods: pre-1972, 1972-1982, 1982-1992 (the decade to Rio), 1992 to 2002 (the decade to the World Summit), and 2002 until the present (the World Summit and beyond).

The genealogy began in the 1960s and 1970s; during this time modern concerns about sustainable development emerged from the rise of the modern environmentalist movement (Redclift, 1987), as marked by the publications, *Silent Spring* (Carson, 1963), *Limits to Growth* report (Meadows et al., 1972), and *Blueprint for Survival* (1972). This latter text stated that the “principal defect of the industrial way of life...[is] its ethos of expansion

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- **The Critical Limits view** is concerned with the Earth’s carrying capacity and resource limitations and the need to preserve natural assets to provide ecological functions and services that the human population relies on for survival. This is a part of ‘strong sustainability’ which presents human activity, including economic, as a sub-set of natural systems, on which they depend.
 - **The Competing Objectives view** is focussed on balancing social, economic, and ecological goals and aims to meet a broad range of human needs, including health, literacy, and political freedom as well as a healthy natural environment and other purely material needs. This is a part of ‘weak sustainability’, which assumes that resources can be substituted and that trade-offs are possible between environment, society and economy.

which is not sustainable” (p. 2). It was against this background that, in 1968, the Swedish ambassador to the UN called for a conference devoted to this issue – the 1972 Stockholm Conference.

The Stockholm Conference brought environmental issues into the international arena and, among other things, resulted in the establishment of the United Nations Environmental Programme (UNEP). The conference helped coin the concepts of “ecodevelopment” and “environmental management” (Holdgate et al., 1982). It produced a declaration of twenty-six principles and an action plan; its ideas have continued to inform other international initiatives. It stated, for instance, that “environment management had as its broad objective the development of comprehensive planning and the protection and enhancement of the environment for future generations” (ibid., p. 10). The declaration included such principles as (principle 2) “Natural resources of the earth must be safeguarded for the benefit of present and future generations”, and (principle 4) “Wildlife and habitat must be conserved”. These principles were further developed by later initiatives, such as the 1974 Coyococ Declaration and the 1987 Brundtland report. The Coyococ Declaration identified the social and environmental factors involved in environmental degradation and expanded the meaning of “development”. The Declaration asserted that development “should not...develop things, but...develop man” and stated that growth “that does not lead to the fulfilment [of basic needs] – or even worse, disrupts them – is a travesty of the idea of development” (Esteva, 1992, pp. 14-15). From these beginnings came the seeds of the idea, “development without destruction”, which was to inform later international discussions (Tolba and El-Kholy, 1992, p. 744).

These early ideas and principles of SD, although general, are amenable to radical interpretations that question the fundamental legitimacy of hegemonic modes of socio-economic organization. At the very least, they open up the space for critical inquiry into why the dominant socioeconomic system of global capitalism may be unsustainable, and they invite radical analysis and discussion about its ideological and material structuring, and the dynamics this structuring produces (Redclift, 1987). How these ideas were interpreted and concretized into later international public policy texts, however, was anything but, as dominant interests displaced them with more conservative interpretations.

By the 1980s, awareness of ecological interdependencies, the systemic nature of environmental problems, and tensions between the strategies, policies and aspirations of “developed” and “developing” countries began to be appreciated at an international level as a result of decolonization struggles, their critique of “under-development”, and the insights of the emerging fields of ecological science. The World Conservation Strategy, published in 1980, recognized the implications of global interdependencies. Against this background, concern about the physical environment continued to grow, culminating in the United Nations General Assembly charging the World Commission on Environment and Development (UNWCED) with responsibility to produce a “global agenda for change”.

The decade from 1982 to 1992 produced two major international initiatives that focused on sustainable development: the Brundtland Report (UNWCED, 1987); and the United Nations Conference on Environment and Development, or the “Rio conference”, as it came to be known. A particular strength of the Brundtland Report in popularising the notion of SD was that it brought together “development” and “environment” concerns by emphasising their inseparability and by bringing a “systems thinking” approach to understanding these issues. This counteracted the sectoral bias and compartmentalization that had dogged much previous work on the environment, and it enabled SD to be more directly linked to governmental policy agendas that focused on economic development (Redclift, 1992). On the other hand, the Brundtland Report failed to question the material roots of social inequality, mass poverty, and ecological destruction that is inherent within global industrial capitalism’s socioeconomic mode of organization. Although the Report adopted a “systems” perspective to thinking through social and environmental issues, it failed to question deeply or challenge capitalism itself (Redclift, 1992; Harvey, 1996; Foster et al., 2002).

However, the Brundtland Report laid the seeds for the Rio conference by recommending that “an international Conference could be convened to review progress made and promote follow up arrangements” (UNWCED, 1987, p. 343). As an international gathering, Rio was unprecedented. It brought together more heads of state than had ever previously assembled, and provided the focus point for the signing of two legally binding conventions: the *Framework Convention on Climate Change* and the *Convention on Biological Diversity*. It also laid the groundwork for a number of international moves that were focused around the concept of sustainability. This included an ongoing programme of United Nations work dealing with issues of population, food security, and addressing

desertification; it led to a number of international arrangements for ensuring that the momentum from Rio was sustained, including the creation of a high-level Commission on Sustainable Development, charged with ensuring effective follow-up on the commitments made in conference agreements; and, perhaps most importantly, Rio established the pre-eminence of SD in policy arenas where environment and development issues are addressed. In this sense, Rio was a landmark event and a definite success. However, from a radical point of view, Rio was a failure for reasons that concerned the conference itself, as well as the publications that emerged from it.

As a result of lobbying by dominant business interests and the power of “G7” countries, some key structural features of unsustainability were not examined at the conference. As Hildyard (1995) notes (pp. 22-23):

Unwilling to question the desirability of economic growth, the market economy or the development process itself, the publications which emerged from it, UNCED never had a chance of addressing the real problems of ‘environment and development’. Its Secretariat provided delegates with materials for a convention on biodiversity, but not on free trade; on forests but not on agribusiness; on climate but not on automobiles. Agenda 21... featured clauses on ‘enabling the poor to achieve sustainable livelihoods’ but none on enabling the rich to do so; a section on women but none on men. By such deliberate evasion of the central issues in which economic expansion poses for human societies, UNCED condemned itself to irrelevance even before the first preparatory meeting got underway.

The dominant conception of SD to emerge from Rio was one that was more amenable to ecological modernization ideas than interpretations that could challenge fundamentally the *status quo*. And it is this dominant ecological modernization interpretation of SD that has continued to inform later international and national policies concerning the environment and development. 2002 marked the convening of the World Summit for Sustainable Development; at this international conference, as outlined in Chapter 4, national governments committed themselves to developing NSDSs (National Sustainable Development Strategies). Thus, it is possible to trace how ecological modernization interpretations of SD have filtered down from the Brundtland Report through to Rio and the World Summit, and into the New Zealand Government’s NSDS: the SDPOA of 2003 – and, it would appear, into the NSS initiative. Rather than critically interrogating and challenging the basis of the SDPOA in ecological modernization discourse, it appears the scenarios have adopted its ideas almost wholesale, and reproduced them uncritically.

5.2.2 PROBLEMATIZING THE PROCESS OF SCENARIO-BUILDING

As Chapter 3 discussed, from a Freire-informed standpoint, the type of knowledge people tend to produce is often a consequence of the material relations in which their social experiences have actively been formed. Because of this, we can gain some insight as to why the Four Futures scenarios came to be “captured” by ecological modernization discourse and informed by the uncritical theoretical frames, identified above, by considering the educational conditions and relations that appeared to inform the scenario-building workshops.

What was the aim of engagement?

From a Freire-informed standpoint, one significant problem of the scenario-building workshops was that they appeared to be concerned only with the *instrumental* aim of creating national sustainability scenarios and not with the *critical pedagogical* goal of using the workshops as an opportunity to enable people to develop their critical consciousness of the systemic roots of social and ecological crises. Most material that participants were given at workshops provided information that related to this instrumental aim. Much of the information, for instance, related to futures work.⁶⁸ What was not given was material that provided information about how engagement processes could be distinguished from each other in terms of the type of learning that would occur, and more specifically, how participants could distinguish between oppressive forms of education that would encourage

⁶⁸ In the early stages of the initiative in 2004, examples of futures work that was drawn on included McCoy (1994), Constanza (2003), and the UK Department of Trade and Industry’s “Foresight Futures 2020: revised scenarios and guidance” (2003). In 2005, workshop organizers looked at the Global scenarios group (Raskin, Gallopin, Guttman, Hammond and Swart, 1998), World Business Council for Sustainable Development (2000), Global Environmental Outlook (UNEP, 2002), and others (Frame et al., 2007). And when they updated their review of international reports and scenarios for the second edition (Frame et al., 2007), they “selected notable examples of the *types of reports* that have had important impacts shaping global and domestic opinion about sustainability thinking, measures and practices in the last two years” (ibid.). These reports included (p. 13):

- (on human health and ecosystems) The 2005 Millennium Ecosystems Assessment Reports called for by the United Nations Secretary-General Kofi Annan available on <http://www.maweb.org/en/index.aspx>
- (on the economic costs of climate change) The 2006 Stern Review on the economics of climate change, completed for the British Prime Minister and the Chancellor of the Exchequer, available on http://hm-treasury.gov.uk/independent_reviews/stern_review_economics_climate_change/sternreview_index.cfm
- (on scenarios portray the emerging energy mix in APEC economies) The 2006 APEC report of Foresighting Future Fuel Technology, undertaken by the APEC Centre for Technology Foresight, available on http://www.apecforesight.org/apec_wide/docs/DraftSumReport.pdf
- (on climate change in different global contexts) The 2007 Working Group III Report Mitigation of Climate Change, the Working Group II Report “Impacts, Adaptation and Vulnerability” and Working Group I Report “The Physical Science Basis” of the Intergovernmental Panel on Climate Change (IPCC) for the World Meteorological Organisation (WMO) and the United Nations Environment Programme (UNEP), available on <http://www.ipcc.ch/>

people to accept uncritically how things currently were (that is, “banking” or bourgeois education) and liberating forms of education (that is, “dialogic” education) that could encourage people to interrogate critically, challenge, and transform the *status quo*.

More important than this lack of material information, moreover, was that the pedagogical aim of the workshops was not raised as an important issue for discussion. This prevented participants from discussing specific learning goals they may have wished to gain from the scenario-building process and it prevented discussion of how to realize such goals. Under critical approaches, such as that of Freire’s, the goal of any critical education process is the cultivation of “critical consciousness” (Freire, 1970). If such discussion had occurred, it might have been developed to the stage where participants could have raised the issue of different types of education, and more importantly, the types of education that would promote oppression or liberation. A consequence of this lack of discussion was that participants did not collectively question or discuss the nature of the educational conditions and relations that ought to have informed the workshops. As Chapter 3 outlined, from a Freire-informed standpoint, this is one of the most crucial issues to discuss in any educational engagement, because under capitalism (and any other social system based on forms of oppression) the “default” form of praxis which people tend to engage in is uncritical/reproductive praxis, whereby people tend to treat knowledge as a static, unchanging “thing”, whereby interactions tend to be structured by relations of domination and subordination under which only some people are active producers of knowledge and others are largely passive receivers; and these relations tend to continue unless they are explicitly subjected to critical scrutiny and unless people struggle consciously and collectively to transform them. The uncritical nature of the scenarios, which the above critique exposes, certainly suggests that the educational relations structuring the workshops were banking relations, rather than transformed/transformational dialogic relations.

In hindsight, the lack of discussion represented lost opportunities, because there were indications that the group might have been amenable to a more critical, even radical, approach to scenario-building. As earlier chapters have discussed, the interest in developing more “dialogic” approaches to engagement and to social accounting was already evident, and if the NSS organizers had discussed these aspirations, they might have found people who were open to a more dialogic approach to scenario-building and also willing to wrestle with transforming the educational relations on which the workshops were based, in order to create

conditions for transformative dialogic learning. However, for a (Freire-informed) critical education or “dialogic” approach to be taken as the framework for approaching BCSD engagements, one action that BCSD researchers needed to undertake was to sit down, discuss, and endeavour to define the collective understanding of Freire, critical education and dialogic philosophy and also, more generally, establish what emancipatory social change (particularly in the context of sustainability or SD) would actually entail. For various reasons participants did not have these discussions. In hindsight, there were two key reasons why such discussions did not happen: first, there appeared to be an assumption by some BCSD objectives leaders that a shared understanding on such matters already existed; and secondly, given objectives deadlines, such discussions appeared less important than “getting out there” in the field, especially as some project initiatives were already underway. This conversation should have taken place because it would have enabled participants to have been more reflexive about the pedagogical basis of the BCSD initiatives that were being undertaken. However, I can appreciate that some BCSD organizers might not have wanted this sort of self-reflexivity, since it might have become a barrier to carrying out the engagements, if some key political divisions among different BCSD researchers had been raised. On the other hand, it might also have improved the criticality of the project’s initiatives; it might have exposed and challenged uncritical forms of dialogic SAR, such as those critiqued in Chapter 2, thus encouraging participants to re-think how the BCSD engagements were approached, and how the workshops were conducted.

What educational relations appeared to inform the engagement?

While the uncritical nature of the scenarios certainly suggests that the workshops were based on a banking approach to education, there is more to rely on than inference or the fact that educational conditions were not discussed or subjected to critical scrutiny. As Chapter 3 discussed, one of the most important aspects of dialogic education is that not only are people encouraged to reflect critically on the material conditions and relations that they currently live in, but they are also encouraged to reflect critically on how they *understand* these social conditions and *why* they have come to such an understanding. In other words, under dialogic approaches to education, not only are social conditions subjected to critical scrutiny, but also people’s self-understandings are problematized as forms of “commonsense” and critically interrogated for possibly being distorted by uncritical, fragmented, or ideological ways of thinking. When people’s self-understandings are problematized in this way, it indicates a

critical epistemological relation, since knowledge is not regarded as static and unproblematic, but rather as socially constructed and possibly ideological, thus deserving of critical interrogation; whereas when people's self-understandings are accepted and not problematized, it indicates an uncritical epistemological relation, given that knowledge is regarded as an unproblematic and static thing, which can be drawn on and used with no adverse implications or effects.

In this light, there are several ways the workshops could be regarded as adhering to banking epistemology. First, and most obviously, a banking epistemology is suggested, as outlined above, by the way NSS organizers drew on the ecological modernization perspective, underpinning the SDPOA and the Brundtland Report, rather than critically problematizing this perspective in terms of its underlying assumptions, and its institutional and social origins. Secondly, a banking epistemology is evident from the way NSS organizers appeared to assume that a shared understanding already existed about what dialogic education involved – in other words, that it was consistent with dialogic SAR papers, such as those critiqued in Chapter 2 – and that the approach simply needed to be applied. From a Freire-informed standpoint, the assumption is problematic; not only does it overlook the possibility that people may have a very different understanding of what “dialogic education” means but also, and perhaps more importantly, it assumes dialogic SAR itself is free from ideology, and can be adopted and applied with no ill effects. As Chapter 2 has shown, this was not the case.

An incident related to this issue was also indicative of the presence of banking epistemological relations. In 2007, another PhD student and I experienced difficulties with regard to conflicting expectations among BCSD researchers about the definition of our formal roles. Some LR Ltd objectives leaders appeared to understand that, as funded members of the project, PhD students were in charge of leading and running the project's SD accounting initiatives (that is, SD scenarios and SAM engagements). As VUW researchers, however, we were uncomfortable about doing so without discussion of how the initiatives were to be conducted, and without discussing important issues, such as defining dialogic education and the theoretical concepts and practices it involved, if we wished to implement them in BCSD engagements. Without such discussion, we were more comfortable, as PhD students, with the idea that our role was more concerned with attending engagement workshops, documenting proceedings, and carrying out an empirical analysis of them for a case study, which could also provide a contribution to dialogic SAR theory and, in my case,

could move it in a more radical direction. These conflicting views became a significant enough issue to require mediation meetings and the renegotiation of formal sub-contracts. In the lead-up to this stage was a series of emails from BCSD leaders and VUW staff that appeared to imply that the VUW staff, as the funded PhD students, were to lead and run the case-study initiatives. This led to phone conversations and email communications where we endeavoured to clarify our role as PhD students, as participant-observers, not as case-study leaders, and that our formal role was to document and evaluate the case-study process. A meeting at LR Ltd's headquarters in Lincoln (Canterbury, New Zealand) organized by LR Ltd staff, sought to resolve the clash of expectations. Out of it, however, came a heightened sense of how different some views were about how the BCSD engagements ought to be conducted. While some VUW staff raised concerns about the need to think through the dialogic (critical education) theory that ought to inform the BCSD engagements, LR Ltd staff appeared to promote the idea that there was insufficient time for such theorising, given time pressures, and that researchers needed to "get out there" and "do something" – that is, carry out and conduct the BCSD case studies. To reinforce the point concerning limited time, an LR Ltd researcher produced an issue of the *New Scientist* magazine which had a cover story about the global climate crisis, and that its irreversible "tipping point" was less than 10 years away.

We objected to this idea because it would short-circuit the process of reflecting critically on existing social accounting theories under the rationale of time constraints, and because it appeared to imply that the dialogic heuristic, drawn from existing social accounting literature (that is, Thomson and Bebbington, 2004, 2005), was complete in itself and merely needed to be applied. The idea that a theory only needs to be applied suggests a banking approach to epistemology – it assumes that theory is finished, static and complete, and more importantly, that it can be adopted without subjecting it to critical scrutiny so that problematic ideological influences can be identified and challenged.

This issue had arisen in earlier email correspondence from LR Ltd staff to VUW staff, in which it was suggested that PhD students could not contribute to dialogic theory development as this was the role of more senior research staff, and that our role should have been to carry out the "empirical" work of leading and conducting the SD accounting case studies. On receiving this, the other PhD student and I wrote to the LR Ltd researcher, objecting to this proposed division of labour, stating that it reduced us essentially to uncritical technicians, interested only in "ticking the boxes", that case studies were being carried out,

rather than reflecting critically, in terms of approach and outcomes, on whether the case studies were empowering and emancipatory.

Aside from these incidents, perhaps the most important aspect of the workshops, which indicated the presence of banking epistemological relations, was that they were not conducted in a way that could encourage people to not only articulate their understanding of what sustainability and future thinking involved, but also to problematize them critically in a way that could enable participants to identify each other's underlying assumptions, to investigate their material and social origins, and to expose and challenge how they might be ideologically influenced and fragmented. As discussed above, if this had been undertaken, participants could have exposed the theoretical "capture" of much SD and futures work by ecological modernization discourse, and investigations could also have been pushed in more radical directions that involved explicit questioning and critiquing of major systems of power, such as those discussed above. From my own conversations with a participant who had raised concerns about the uncritical way the workshops had accepted a worldview which did not question white privilege, I knew participants would have welcomed the opportunity to explore the realities of neo-colonization, imperialism, and white supremacy. Instead, the "thought leaders" on how to define SD and how scenarios should be developed tended to be the workshop organizers who determined the material with which participants were obliged to work.

One indication that participants were actually amenable to a more critical approach to scenario-building was that although the organizers had proposed developing the scenarios, based closely on models developed in the United Kingdom (Sussex University), the group rejected them after concerns were raised. Some participants criticized it for locking the group into a pre-determined framework developed by others, and for not enabling participants to develop their own approaches. Others raised the concerns that the use of a United Kingdom approach not only might not have been applicable to New Zealand's situation, but its methodological framework might not have allowed participants to address important issues the group should address. This aligned with concerns voiced by myself and others that the approach might not be sufficiently critical. At that stage, I was less clear than I am now about what a "critical" approach might involve, but I understood, even then, that it should involve addressing issues of power and inequality, and that in failing to do so these issues would be marginalized. In conversations with another participant, several weeks after the first

workshop, we were concerned that such an approach would not enable the issues to be raised of colonization, post-colonialism, and the ongoing realities of institutionalized racism in New Zealand.

Rejection by the group of the United Kingdom futures framework caused some frustration for the organizers, who probably had specific workshop milestones they wished to meet, but they humoured the group by allowing participants to develop a set of scenarios. The organizers suggested that such a shift was based on rejection of the United Kingdom model in favour of a more “dialogic” approach. While the organizers may have thought they were conducting workshops according to the critical pedagogy principles of Freire’s educational approach, there were a number of ways in which they were not. As Chapter 3 discusses, from a Freirean standpoint, an important reason that all forms of knowledge should be treated critically is that the transformation of epistemological relations provides the basis for transforming the antagonistic relations between teachers (workshop organizers) and students (workshop participants). A consequence of not challenging and transforming banking epistemology is that workshop organizers did not seek to question or challenge seriously their own control over the workshops. When the group rejected the United Kingdom framework in favour of developing the scenarios, it was apparent that rather than encouraging the group to be as creative or critical as they wished, the organizers endeavoured to “manage” the situation so that it could be re-integrated into the scenario-planning framework they had used from the outset. They “managed” this push for independent development in two important ways. First, they restricted consideration of global change “drivers” by providing information that overlooked structural hierarchies (that is, patriarchy, capitalism, etcetera) and narrowed possible drivers to relatively safe factors (that is, demographics, migrant flows, climate, governance, etcetera). Secondly, although organizers allowed participants to develop the initial three to six scenarios, they did not allow participants as a group to decide collectively how the scenarios should have been narrowed down and fleshed out. Responsibility and control for those processes was, instead, retained by the organizers, and the process of feedback on scenarios was carefully managed through a process of peer reviews. In terms of teacher-student relations, the workshops appeared, therefore, to conform more to “banking” approaches to education in which the teachers retain power, are active, and “know”, while students are passive and not assumed to know, compared with “dialogic” approaches in

which teacher-student relations are democratized and humanized (Freire, 1970; Allman, 1999).⁶⁹

5.2.3 PROBLEMATIZING THE NSS INITIATIVE'S STRATEGY OF SOCIAL CHANGE

Because of “capture” by the ecological modernization discourse, and also the banking approach by which the scenario-building workshops were conducted, the NSS initiative’s strategy on how to implement change appears to be based on a theorization which, on the one hand recognizes the need for structural change, but on the other, views change under a reformist framing, rather than a revolutionary perspective, which would recognize the need for radical social change.

Is the NSS initiative’s approach to social change reformist or revolutionary?

There are four broad ways Frame et al. (2007) envisage the scenarios being used: as a *vehicle for personal reflection*;⁷⁰ as a *group activity* within an organization or business to “build resilience” or to raise “future preparedness”;⁷¹ as a *conceptual framework* for theoretically structuring sectoral or issue-based quantitative research;⁷² and as an *evaluative*

⁶⁹ In this light, another way epistemological relations could be regarded as “banking” was that participants did not question how useful the adopted scenario methodology was in terms of its underlying theoretical assumptions and capacities to analyse social inequality and power, nor were their ideological and social origins investigated critically.

⁷⁰ According to Frame et al. (2007), as a vehicle for personal reflection, “scenarios provide each reader with a stimulus to think about how different or similar the future may be from today, and how decisions being taken today will influence directions or trends in society, the economy and environment” (p. 14).

⁷¹ As a vehicle for focusing group discussions about SD, and enhancing “future preparedness” and building “resilience”, the model that Frame et al (2007) suggest is one that follows a participatory format (p. 14):

Assemble the relevant people (stakeholders) in one room, for at least half a day – you may only get ‘one shot’ at this, so it is important to get together all those who would find value from involvement, including senior management (e.g. in a manufacturing company, it would help to have research/development, marketing, finance and production people all present, and not just a ‘strategy’ team) – for the scenarios game activity... This could be followed immediately by a discussion that connects the broad scenarios into the more specialist interests of the group (e.g. your business sector, or locality, or a particular policy focus) during which the basic scenarios descriptions can be annotated or elaborated with implications for the main topic focus of the day. You might consider under which scenarios you would prosper in business – and for how long – or best advance your policy cause, or achieved required care of the local environment, etc. Underlying the exercise are two questions:

How well prepared are you for change?

Are your operations still viable if long-term circumstances or directions change?

⁷² Frame et al (2007) note that if a stakeholder’s particular interest is only one part of the economy/society/environment or perhaps a particular geographic region in New Zealand, they may already have a considerable amount of quantitative data about trends that could be used as a platform for “modelling” different futures. The qualitative picture in the scenarios, then, can provide “a logical framework for such quantitative detailed models” “to help [them] explore potentially measurable impacts of future trends” (14).

framework for assessing “future visions” or existing long-term policy goals.⁷³ At this level, and in line with the critical pedagogy framing used, as outlined in section 5.1, the NSS initiative’s strategy of social change appears to be grounded on enabling people to develop more critical understanding of SD, using scenarios, and on the basis of these transformed understandings, to generate institutional and social change. However, as the above sections have illustrated, the scenarios did not lend themselves to producing critical understanding, given that they erased major systems of power and adopted uncritically ecological modernization ideas, and given how the scenario-building workshops were conducted under banking conditions, which suggests that subsequent workshops, if conducted in such a way, would also not be conducive to cultivating people’s critical consciousness about social and ecological crises. The reification of existing systems of power, together with the banking approach to scenario-building, are important indicators of a reformist approach to social change.

Another indicator of reformism in the scenarios is who the narratives identify as the agents of social change and how they conceptualize that change can be produced. The scenarios discuss many actors, both global and domestic, that are part of New Zealand’s future destinies, but when identifying the active agents of change, the social actors focused on and privileged are largely those in power, those which control the dominant social institutions, such as business and the state. In Scenario A (*Fruits for a Few*), it is the state, encouraged by business (the B8), which is the actor that achieves some measure of environmental sustainability by imposing tight controls over scarce resources, while the rich actively pursue the rewards of economic globalization, and the “have-nots” look on enviously; in Scenario B (*Independent Aotearoa*), the state again imposes participatory governance and regulation, and a framework which values social and cultural well-being and long-term benefits for future generations,

⁷³ Ideally, as Frame et al (2007) point out, a robust policy-making process requires comprehensive input from all who can usefully inform and be affected by it” (p. 15). So, in practice, it will always be incomplete. The scenarios can, therefore, be used in dialogue to test the plausibility of envisioned futures or of distant policy goals including Long Term Council Community Plans and 50-year development strategies. Its value, in this sense, lies in the way it renders explicit the underlying drivers which lead to different future outcomes (p. 15):

Because it is based on an explicit structure of change drivers (Table 1, page 19), it helps address questions such as: What circumstances could bring about our vision or what would help attain policy goals?

Back-casting from the goal towards the present day can reveal assumptions you made about change that were not originally explicit. This may lead either to changes in the policy or the vision, or in the methods being used to advance change into preferred directions or avoid the undesirable.

Frame et al (2007) also suggest that the very process of scenario elaboration can be “a valuable contribution to preparing the ground for change” (p. 9):

If carried out in an inclusive and positive process, scenario planning can support institutional change, through encouraging individual and collective reflection, strengthening strategic thinking at all levels, and helping to point out unnecessary organisational rigidities and routines.

compared with short-term profits for New Zealand society; in Scenario C (*New Frontiers*), global capitalist interests dominate the world economy as well as New Zealand society; and in Scenario D (*Living on No. 8 Wire*), the government begins to intervene in 2025 after an initial period of unrestrained pursuit of wealth and economic growth. In all these scenarios, stasis is maintained by the social domination of powerful interests (Scenario C), and when change does occur it is top-down and enacted by dominant institutions and powerful social groups. This privileging of dominant groups was reflected in the participants which NSS organizers chose to invite to the workshops – such as civil servants, business representatives and academics – in other words, people from relatively privileged and dominant social groups – and also by how NSS organizers chose not to make a conscious point of not actively seeking individuals and representative groups from the ranks of the oppressed, and not linking the initial scenario-building workshops with those carried out by and with the oppressed.

Perhaps the most important indicator of reformism, however, is that the workshops were treated *apolitically*. Rather than approaching the workshops, and the NSS initiative more broadly, as a social site structured by unequal and antagonistic relations that have their roots in oppressive systems of power, the workshops were treated largely as a technical exercise whose underlying educational conditions did not need to be critically interrogated and transformed. Rather than seeking to develop *political* critical consciousness, in line with ecological modernization discourse, the workshop organizers appeared to prefer a depoliticized scientific-technical rationality, and to treat scenarios as little more than scientific-technical tools. If the workshops were treated politically, and approached in a dialogic way, they would have been regarded as pre-figurative projects in which people could not only develop scenarios in ways that could cultivate critical consciousness, but could also develop strategies of how the workshops could serve as a basis for *organizing* social struggles and linking up with wider social movements that could be effective in realizing radical substantive changes that challenge existing systems of power and re-distribute power in more egalitarian and democratic directions. However, this would have required discussion in the workshops about how participants could distinguish between reproductive and revolutionary forms of praxis and between “reform” and “revolution,” which was not carried out; and under a dialogic approach at least, discussion would have been required to identify oppressed groups and whether and how they could be linked with to carry out scenario-building exercises that could help them to become empowered, and to help in the struggle for substantive change, which was also not carried out.

5.3 CONCLUDING COMMENTS: UNCRITICAL/REPRODUCTIVE PRAXIS OR CRITICAL/REVOLUTIONARY PRAXIS?

The critical evaluation of the NSS initiative described above indicates that although, on one level, it appears to be a “critical” and “dialogic” exercise, there are many ways it can be regarded as being more aligned with uncritical/reproductive or “banking” praxis. The evaluation shows that the scenarios ignored important issues of social justice, such as systemic violence and erased major systems of power; that the workshops conformed more to a banking rather than dialogic approach to scenario-building; and that the strategic approach adhered to was more reformist in orientation rather than critical and revolutionary in terms of the type of change it sought and how it could be realized. However, an objection which could be raised at this stage is that there was little the BCSD organizers could have done to avoid “capture” by ecological modernization ideas, given its prevalence in public policy SD initiatives at the time, and that it was for “pragmatic” reasons, for reasons of “*realpolitik*” that they “diluted” the criticality of their approach and adopted a scientific-technical approach to scenario-building, rather than a more politicized and radical approach. As earlier chapters have pointed out, these appeals to “pragmatism”, justifying political “dilution”, have often been used by social accounting researchers to justify a politically quietist approach to SAR and to social accounting engagements. Given this, the next chapter will attempt to demonstrate that radical approaches to scenario-building are possible, and that no “dilution” is necessary, by exploring some of the opportunities that existed for developing a more radical approach to scenario-building, and how this might have appeared if informed by Freire’s ideas concerning dialogic education.

CHAPTER 6

RE-THINKING SOCIAL ACCOUNTING ENGAGEMENTS: AN EXPLORATION OF RADICAL AND EMANCIPATORY POSSIBILITIES

6.0 INTRODUCTION

“Those who find no rest in God or in history are condemned to live for those who, like themselves, cannot live: in fact, for the humiliated. The most pure form of the movement of rebellion is thus crowned with the heart-rending cry of Karamazov: if all are not saved, what good is the salvation of one only? Thus Catholic prisoners, in the prison cells of Spain, refuse communion today because the priests of the regime have made it obligatory in certain prisons. These lonely witnesses to the crucifixion of innocence also refuse salvation if it must be paid for by injustice and oppression. This insane generosity is the generosity of rebellion, which unhesitatingly gives the strength of its love and without a moment's delay refuses injustice. Its merit lies in making no calculations, distributing everything it possesses to life and to living men. It is thus that it is prodigal in its gifts to men to come. Real generosity toward the future lies in giving all to the present.”
(Camus, 1956, p. 151)

The critical evaluation of the NSS initiative in Chapter 5 identified important problems with the Four Futures sustainability scenarios that were developed and produced. On the one hand, it showed that one of the scenarios' strengths is that they break out of the typical short-termism of most planning frameworks, and as a form of social accounting (and more specifically, SD accounting) they are very useful in terms of enabling people to develop a more critical understanding of social and ecological issues, because of how they not only address issues of social inequality and environmental degradation but also some of the important social, economic, political, cultural, and ecological drivers that underpin future change. On the other hand, the critique showed that although the scenarios have strengths, they also erase, downplay and sanitize some of the realities of systemic or structural violence that intersecting systems of imperialism, capitalism, white supremacy, and patriarchy subject subordinated peoples and the wider natural world to, and they also fail to confront directly and problematize the underlying systems of power. The critique also showed, in terms of the NSS initiative's pedagogical approach to scenario-building, how it appeared to adopt more a “banking” rather than “dialogic” approach to engagement and, strategically, adopted an approach of “top-down”, reformist, social change that eschewed radical critique in favour of working with key decision-makers and people in positions of power.

Some scholars may argue that these findings are of limited value for making sense of other forms of social accounting and other instances of social accounting engagement because the type of social account involved (in this case, sustainability scenarios), the concrete conditions under which the engagement took place, and the underlying theory of engagement that informed it, were all specific to that particular case, and cannot be generalized from in terms of their implications for the wider SAR field. Gray (2002b), for instance, suggests that “[t]he issues for each of the social accountings are different and

deserve their own alternative/critical analysis” (p. 699). This comment was made as a criticism of earlier critiques of social accounting that employed “straw persons” by not making important distinctions such as those between GAAP-based environmental accounts, for instance, and “wider issues of social and environmental reporting and accounting” (ibid.). In the case of the NSS initiative, however, not only is the SD accounting initiative not based on GAAP, but it is also one that appears to draw on “critical” social theories and “dialogic” theories of social change. Moreover, as described in Chapter 2, the erasure of structural or systemic violence, and the failure to identify and challenge the major systems of power are not matters that can be restricted to the NSS initiative’s sustainability scenarios, because they are tendencies that can be generalized to most SD accounts and to the wider field of SAR.

Some scholars may also argue that the less-than-critical outcomes of social accounting engagements are the inevitable result of trying to fuse being “deeply sympathetic to (and increasingly influenced by) the different streams of the alternative/critical project” and “get[ting] [our] hands dirty” by actually carrying out engagements, and becoming “partially mired in the impurities of pragmatism” (Gray, 2002, p. 688). As Gray (2002b) elaborates (pp. 700-701):

Such developments will be captured to some degree – how could they not be? But the degree to which they *are* captured depends (at least in part) on the extent of engagement by those with concerns in the field – the willingness of social (and alternative/critical?) accountants to refuse to yield the field to corporate autonomy without a fight (Humphrey et al., 1996).

A problem with this argument in the case of the NSS initiative, however, is that although “pragmatic” realities, such as public-policy conditions and funding/accountability regimes, were contextual factors that may have had an important role in shaping the direction the case took and the shape the scenarios ultimately took, such conditions are far from all-determining, and the argument also does not explain why it is not only the *engagements* social accounting scholars undertake that are often less-than-radical, but also the SAR literature itself – what scholars *write* – as described in Chapter 2. If the practicalities (or “realpolitik”) of engagement are what actually prevent scholars from being as radical and critical as they may wish to be, how is it that the articles scholars produce, in the relative comfort, safety and privilege of academia, far from the battlefields of engagement, “critical” forms of social accounting such as dialogic SAR, as described in Chapter 2, can be subject to

as much “capture” as the more concrete engagements, and why is it that accounting research more generally does not make by and large these systems of power and the structural violence they produce the central objects of analyses, elucidation, and critiques? In this light, the more uncomfortable explanation of why so many social accounting engagements continually fail to be sufficiently critical and radical, which I suggest scholars need to do more to confront, may have less to do with the practical constraints scholars face when carrying out these engagements and more to do with major problems in how they understand fundamentally, theorize, and pursue social change. More specifically, I suggest that an uncomfortable truth scholars may need to face and do more to confront is the possibility that for too many scholars, in spite of the substantive criticisms levelled against it (see, for example, Tinker et al., 1991; Puxty, 1991; Cooper, 1992; Everett and Neu, 2000; Neu et al., 1998; Neu et al., 2001; Cooper et al., 2005), they have yet to move beyond “middle-of-the-road” theorizing (Tinker et al., 1991),⁷⁴ and its underlying assumptions that continue to be the moral, conceptual, analytical, and strategic precepts through which social accounting, engagement and change is understood, theorized, and carried out.

This middle-of-the-road perspective, which was initially articulated through the seminal writings of Gray et al. (1987, 1995, 1996, 1997) and crystallized for many the normative rationale for social accounting,⁷⁵ provides a number of arguments that identify social accounts as potentially emancipatory and enabling of radical social change; it puts forward a particular conception of what engagement involves, why it is “radical” and “emancipatory”, and how it should be carried out. Middle-of-the-road social accounting is a perspective that claims to be a synthesis of the emancipatory aspirations and values of the alternative/critical project and the desire to carry out engagements with organizations and institutions in order to bring about wider change, but it interprets and combines them in a certain way that leads to a very particular approach to social change. In brief, although middle-of-the-road social accounting claims to be “deeply sympathetic” to (Gray, 2002, p. 688) and “increasingly informed by” the alternative/critical project (p. 687; see also, see also, Gray et al., 1996, p. 25), it chooses to “dilute” (Ball, 2004) a radical intellectual stance in favour of the framework of “liberal economic democracy” in order to facilitate engagements

⁷⁴ The term “middle-of-the-road” derives from Tinker et al.’s (1991) title: “Falling down the hole in the middle of the road: political quietism in corporate social reporting.”

⁷⁵ The foundational nature of Gray et al.’s work is noted by Spence (2009) in the observation that it was Gray et al. (1987, 1995, 1996, 1997) that initially crystallized the normative rationale for social accounting, and this has been carried on by many others, citing Adams (2002); Bebbington (1997); Buhr (1998, 2002); Deegan (2002); Owen et al. (2000, 2001), O’Dwyer (2002, 2003), Thomson and Bebbington (2005), and Unerman and Bennett (2004).

with “those who hold the power” in “business, economics and politics” (Gray et al., 1996, p. 24). Its strategic rationale for “working with those who hold the power” is that “[m]ore can be achieved – in the short term at least” by working with them and “within their terms of reference” because “it is the only game in town” and social accounting scholars should “choose to play” (ibid.). This is a perspective, in other words, that privileges engagement over radical critique.⁷⁶ Its rationale for adopting “liberal economic democracy” rather than another philosophical and political framework, rather than more radical perspectives (such as “some form of deep green socialism”), is that this is the framework which liberal democratic societies are currently founded on (there is thus a “democratic” rationale) and, given this, it is also the framework most people (“students, academics, politicians and business people”) “are more sympathetic to” (this being a “pragmatic” rationale) (ibid.).

When Tinker et al. (1991) initially put forward a powerful critique of middle-of-the-road social accounting, it exposed how this perspective provided the theoretical rationale and normative justification for corporate social reporting practices that, rather than being “radical” or “emancipatory”, were instead ideological covers, masking and rationalizing the structural inequalities and contradictions of capitalism. Some scholars may concede that the early works of Gray et al. (for example, Gray et al., 1987, 1996; Owen et al., 1997) suffered from these limitations but because it has been subjected to extensive criticism, it has, thankfully, been left behind, and perhaps, citing how Tinker et al. (1991) and other seminal critiques (for instance, Puxty, 1986, 1991; Cooper, 1992) encouraged some scholars to further explore more critical ways of approaching social accounting, it has led to the emergence of the critical SAR project, discussed in section 1.4. Or they may argue that to focus on Gray et al. is a “straw person” target, because not only can the entire SAR field or the social accounting project not be reduced to the “deep green” or “neo-pluralist” project of Gray et al., but because these authors have also subsequently made important departures from some of the arguments involved in the earlier middle-of-the-road position (see, for example, Gray, 2005, 2010, 2013; Owen, 2007, 2008).

The idea, however, that middle-of-the-road thinking should be restricted to the early works of Gray et al. and that it is a “straw man” target fails to appreciate the ideological and material roots, hence the significance and prevalence of middle-of-the-road thinking. These

⁷⁶ Gray (2002b), in fact, makes this hierarchy of values explicit when he observes that SAR appears to privilege engagement, imaginings and new accountings over critique (p. 687).

ideas have not materialized from nowhere; they are not the “accident of the originators’ bibliographies or interests” (Ball, 2004, p. 1022). To reduce middle-of-the-road thinking to the personal idiosyncrasies and subjective predispositions of these authors is asocial and ahistorical because it fails to question more deeply the social origins of these ideas. Contrary to Ball (2004), they *are* “ideas that [fall] out of particular rationality” (ibid.) that can be traced to certain ideological and material conditions. Middle-of-the-road thinking, as Tinker et al. (1991) made clear, has its ideological and social roots in the dominant ideology of institutionalized liberalism or liberal pluralism: that is, rather than being a marginal theoretical perspective, its underlying presuppositions can be traced back to the dominant ideology that is grounded in the existing liberal institutions of capitalist liberal democracy. Such liberal institutions include education. In this sense, the origins of middle-of-the-road thinking are not from some fringe perspective but, instead, the dominant ideology on which academic discourse itself is based. It is a way of thinking, the limitations of which people can easily fall into and unconsciously internalize, because its social origins are in the conditions of institutionalized liberalism and the material context of capitalist liberal democracy that scholars, as academics, are trained to adapt to and absorb every day (Marx, 1845; Hall, 1988). It is an ideology which uses the language of classical liberalism and claims to adhere to that tradition’s underlying emancipatory values, but crucially, as critical scholars have pointed out, it cloaks its appeals in the language of “pragmatism” and “commonsense”, but actually marginalizes radical voices, while remaining symptomatically silent about issues of exploitation, structural inequality, capitalism and other major systems of power (Tinker et al., 1991; Everett and Neu, 2000; Neu et al., 2001).⁷⁷

As Chapter 2 has shown, political quietism in SAR is not restricted to the early works of Gray et al.; if academic self-reflexivity (Everett, 2007) were practised so that SAR is problematized as an ideological field, it is evident that political quietism can be found even in “critical” social accounting research such as dialogic SAR, and the tendency is also characteristic of much of the wider field. Moreover, given that the NSS initiative’s own strategic approach to social change reified rather than challenged ecological modernization ideas, and emphasized “win-win” engagements with dominant institutions and groups, and identified decision makers and policy makers as key actors to develop SD tools for and to realize institutional and social “uptake” through, it can be firmly situated in middle-of-the-

⁷⁷ For a more general discussion of institutionalized liberalism, see Hedges (2010).

road thinking. These parallels suggest, in line with Everett's (2007) observation about the lack of reflexivity about "academic capture" in SAR, that perhaps one of the greatest problems social accounting scholars have in pushing the social accounting project in more critical and radical directions is that they have not done enough to not only critically scrutinize and problematize the fundamental assumptions of middle-of-the-road thinking, and to see if these premises are present in their own work, but also to assess whether these premises are actually consistent with radical and emancipatory praxis. This idea gains weight if scholars observe how there have been occasions when the acknowledgement of radical critiques of social accounting on the part of some leading scholars has not taken the self-reflexive turn (Everett, 2007) of using criticisms to question seriously the basic assumptions of middle-of-the-road social accounting, but rather to minimize the critiques in some way, thus "shield[ing] themselves from serious critique" (Neu et al., 2001, p. 737), so that their fundamental position has remained unchanged (see, for example, Gray, 2002; Mathews, 1997; Adams and Larrinaga-Gonzales, 2007).⁷⁸ Such defensiveness is unhelpful because when its rationalizations are accepted it prevents scholars from developing a dialogue whereby the limitations of middle-of-the-road thinking can be more honestly faced and the implications confronted;⁷⁹ and it is also unwarranted because it appears to treat criticisms somehow as personal attacks or as devaluations of particular people's work (implying a perception of the work as static, complete, and a "thing" to be defended) rather than as a useful means for re-considering reflectively, in a dialogic manner, whether this way of thinking or type of knowledge helps or hinders people's critical perception of social reality (Freire, 1972, pp. 146-147; 1985, pp. 87-90).⁸⁰ Some critical scholars have begun the work of questioning some premises of middle-of-the-road social accounting and have begun to

⁷⁸ Gray (2002b), for instance, recognizes the substance and validity of many of the radical critiques of social accounting put forward by critical scholars, but then indirectly minimizes their implications by stating that they "do not offer any alternatives to the programme for change" aspired to by the social accountants" (p. 699). No discussion of what these alternatives might be are considered. Gray (2002b) simply assumes there are none. Mathews (1997), similarly, recognized some of these critiques and then says "In any "evolution" versus "revolution" debate, revolution does not tell us how we might proceed" (p. 502). Adams and Larrinaga-Gonzales (2007) bemoan the lack of engagement-based social accounting research, but instead of critically exploring whether this may have something to do with fundamental flaws in the nature of engagement that is being advocated, they locate the blame for this lack of engagement-based research on critical scholars who simply pointed out the domesticated and "captured" nature of much social accounting. This is similar to politicians blaming low voter turn-out on apathy, lack of civic responsibility, and other pompous nostrums whereby blame is shifted to the people, rather than being reflexively self-critical and confronting the possibility that the reason people stay away from the polls is not so much apathy but because they can see how farcical parliamentary politics is, given its almost total capture by the corporate lobby and the capitulation of the liberal class (Hedges, 2010).

⁷⁹ Again, to quote James Baldwin: "Not everything that is faced can be changed; but nothing can be changed until it is faced" (Baldwin, 2010, p. 34).

⁸⁰ To critique middle-of-the-road social accounting is to take nothing away from Gray et al. who have to be considered among the founding "mothers" and "fathers" of social accounting. Their work is only useful as a point of reference for discussing middle-of-the-road social accounting because it is the most systematic articulation of this middle-of-the-road, or what they term "evolutionary" or "neo-pluralist", perspective.

explore more radical and emancipatory possibilities (see, for example, Lehman, 1999, 2001, 2003, 2007; Cooper et al., 2005; Shenkin and Coulson, 2007; Spence, 2009; Brown, 2009; Dillard, 2007), but given that more recent social accounting engagements, such as the NSS initiative, can be seen to align with it, producing less-than-radical outcomes, and that it is a way of thinking derived from hegemonic social conditions, such work needs to be built on, deepened, and continually extended. If scholars are to move the social accounting project in more radical directions, one of the important tasks they will need to address is building on earlier critiques of middle-of-the-road social accounting so that its underlying presuppositions and arguments can be identified and their validity assessed, and to use this as a basis for re-thinking how social accounting scholars may wish carry out engagements and pursue social change. This re-think is the focus of this chapter. It uses the NSS initiative to focus attention on certain aspects of the middle-of-the-road approach and makes use of theories outlined in Chapter 4 to raise questions about their validity and to consider whether there are more radical ways to understand social accounting and to pursue social accounting engagements and social change.

A number of issues need to be addressed when re-thinking how social accounting scholars should approach social change, and to cover them all is beyond the scope of this chapter, but I would argue that three questions are absolutely central to this discussion, given the social accounting project's key concerns. The first question addresses the issue of whether radical social accounts are actually possible: "if a social account's emancipatory potential is dependent on its critical consciousness-raising capacities, is it possible to methodologically reconfigure uncritical social accounts so they are more conducive to realizing this emancipatory pedagogical potential?" This question enables scholars to problematize and re-think how middle-of-the-road social accounting understands the nature of social accounts. The middle-of-the-road argument that social accounts must adopt theoretical and methodological frameworks that are grounded on "liberal economic democracy" rather than more radical perspectives, because "most CSR is firmly embedded in liberal economic democracy" (Gray et al., 1996, p. 24) and there needs to be "recognition of reporting practicalities and *realpolitik*" (Gray, 2002, p. 688) provides essentially a rationalization for political quietism, because it uses "discourses of pragmatism" (Neu et al., 2001, p. 738) to justify social accounts which, given their underlying conceptual framework, reify and render invisible the structural inequalities and contradictions of (imperialist) (capitalist) (white supremacist) (patriarchal) liberal economic democracy, rather than rendering them visible as

critical pedagogy requires. This argument enables middle-of-the-road discourse to sell as “radical” or “emancipatory” social accounts that are actually uncritical and reproductive from a pedagogical point of view. One of the problematic effects of this middle-of-the-road argument is that its discourse of pragmatism severely constrains critical imagination so that the outer limits of what social accounts can be are essentially those dictated by the institutional and political-economic parameters of liberal economic democracy; it has the (unintended) “ideological effect” (Eagleton, 1991/2007) of producing the misleading impression that more radical forms of social accounting *are actually not possible*. Critical scholars, such as Cooper et al. (2005), Gallhofer and Haslam (2004) and Spence (2009), offer powerful challenges to the middle-of-the-road idea that more radical forms of social accounting are not possible by offering examples of social accounting that make structural contradictions more visible, and this chapter does also. The above question enables me to provide another contribution towards this challenge by “posing problems” about how the NSS process of scenario-building appeared to be methodologically structured, showing how there were other ways of methodologically reconfiguring the process so as to produce future scenarios that would acknowledge better the severity and depth of social-ecological crises and of problematizing the systems of power from which these crises have arisen.

The second question addresses some of the underlying assumptions scholars may make about the nature of social change: “Are middle-of-the-road interventions really as ‘effective’ as scholars claim them to be in realizing institutional change and are they consistent with a “pedagogy of the oppressed”? This question enables scholars to problematize middle-of-the-road strategy in terms of both its practical effectiveness and underlying values and to consider how a shift towards a strategy grounded on a “pedagogy of the oppressed” could help to overcome its limitations. Critical scholars have noted that one way social accounting scholars have made the middle-of-the-road approach appeal is by portraying it as a strategic approach that is not only underpinned by motivations, such as those of “moral outrage”, but also as an approach to social change that is more “effective” than more radical perspectives.⁸¹ As this thesis has shown, thus far, the question of how “effective” social accounting actually is in realizing emancipatory change is fundamentally a question of *pedagogical* effectiveness – of whether it helps or hinders the development of

⁸¹ Everett and Neu (2000), citing Owen et al. (1997), note for instance, that middle-of-the-road scholars present themselves as “mainstream, morally outraged, liberal economic democrats” who, unlike “critical researchers” are “active”, “realistic” researchers who, surrounded by “excellent research” contribute to “progress” (p. 15; see also, Owen et al., 1997, pp. 177, 180, 183, 194, 195).

critical consciousness; as Chapter 5 has shown, the NSS initiative's sustainability scenarios were deficient in this area. As Tinker et al. (1991) have also pointed out, the issue of "effectiveness" is also the empirical one of considering *historically* whether interventions actually result in concrete institutional changes, and analysing the sort of transformations that such changes entail. In order to address the above question, therefore, I shall consider in this chapter certain historical developments that have happened *since* the BCSD project came to a close. These historical developments further problematize and illustrate the limitations of "middle-of-the-road" strategic interventions, and I shall explore how shifts toward strategies grounded on a "pedagogy of oppressed" can help to overcome its limitations. Strategic considerations, however, are not merely a matter of practical effectiveness defined by concrete, empirically ascertainable results, because they are also a matter of deciding whether the actions a scholar may pursue are fundamentally consistent with his or her core values. To address this question, therefore, I shall also use prior historical discussion to problematize the values that could be regarded as underlying the NSS initiative's middle-of-the-road strategy by contrasting them with those a "pedagogy of the oppressed" would arguably involve.

This leads to the third and final question which addresses the issue of what it means to be an intellectual – a theme at the heart of this thesis: "What does the middle-of-the-road approach imply about what it means to be an intellectual, and is this conception consistent with the pedagogical responsibilities a "pedagogy of the oppressed" arguably demands?" This question enables a closer look at the intellectual values and concept of what it means to be an intellectual, which underlie middle-of-the-road strategy, and to problematize them by contrasting them with the example and teaching of radical intellectuals, such as Freire. Apart from reconfiguring social accounts and re-thinking overall strategy, the fundamental shift that has to happen within social accounting engagements, if they are to produce radical social accounts from a critical pedagogy standpoint, is to move from a "banking" to a "dialogic" educational approach. To address the above question, I shall briefly discuss how a dialogic approach to scenario-building could facilitate the methodological shifts, but the key issue it will address is what it means to be an intellectual, because how scholars understand their role as critical intellectuals or critical educators will fundamentally determine how they approach pedagogically the social accounting engagements that they conduct. Although this issue concerning the meaning of being an intellectual is, unsurprisingly, a central and long-standing concern of critical accounting research (see, for example, Willmott et al., 1993; Sikka et al., 1995; Neu et al., 2001; Cooper, 1997, 2005), critiques of middle-of-the-road social

accounting have focused more on its analytical and theoretical limitations, rather than on the question of underlying intellectual values. Scholars have often justified middle-of-the-road social accounting by resorting to deontological arguments whereby the strategic approach and actions undertaken require, in terms of justification, little more than *to claim* that they are underpinned by the intrinsic motivations, for instance, of “outrage”, “engagement”, “passion”, “empowerment” and “disruption” (Gray, 2002, p. 700), that as Neu et al. (2001) have pointed out are “empathy-garnering” and certainly noble, but such claims also distract scholars from asking the more uncomfortable questions about the underlying intellectual values that middle-of-the-road social accounting *effectively* privileges by adopting a strategic approach to engagement and change, which is fundamentally based on the marginalization and “dilution” of radical critique. To address these issues would enable scholars to confront some of the more uncomfortable reasons why they may find it difficult to be critic and conscience of society, to confront major systems of power, rather than attributing it to “naivety” or “under-theorization” as some scholars have done (Gray, 2002, p. 699). To ask these questions is not “[t]o bleat about engagement and the purity of the alternative/critical soul” as Gray (2002) suggests (p. 701) (in yet another statement, which if taken seriously encourages us not to question middle-of-the-road social accounting and to merely be glad social accounting scholars are “doing something” rather than nothing), but rather to raise important questions about the underlying assumptions scholars may make and adopt about intellectual praxis and the nature of social change. Given that “Rome” is indeed “certainly burning” (ibid.), rather than merely “doing something”, scholars need to ask fundamental questions about an intellectual orientation that does not seem capable of realizing radical change, and to consider if other more appropriate alternatives ought to be pursued. Such questioning will allow scholars to raise and explore these issues.

Given these concerns, the chapter is structured as follows. The first section (6.1) will address the issue of whether the process of scenario-building could be methodologically reconfigured to make the future scenarios produced more effective in raising critical consciousness of social and ecological crises. And in order to explore this question, the section will make use of the fundamental principles critical thinkers such as Marx and Freire have used to engage in future thinking. The exploration will suggest that in terms of methodological process, at least, there are approaches to scenario-building that could produce far more radical scenarios for helping people to develop critical understanding of social-ecological crises and the social systems from which they emerge. The second section (6.2)

will address the issue of re-thinking social accounting strategy. By tracing some of the historical developments since completion of the BCSD project, it will illustrate and discuss the limitations of a middle-of-the-road strategy. And by discussing how the NSS initiative could have been carried out, if informed by a strategy grounded in a “pedagogy of the oppressed”, it will discuss how this could have helped overcome some limitations in the NSS initiative’s middle-of-the-road strategy. The third section (6.3) will address the issue of what it means to be intellectual by using the NSS initiative as an entry-point, by contrasting middle-of-the-road conceptions with examples and teachings of radical intellectuals, such as Freire. This section will show that a major problem in how middle-of-the-road social accounting has so far made sense of social change has not only severely under-valued the importance of critique and more specifically, radical critique, in enabling social change, but also for enabling scholars to live up to the values of compassion, justice, and truth that are arguably at heart of a “pedagogy of the oppressed”. By considering the example of radical intellectuals, such as Freire, it will also offer alternative intellectual models that scholars may need to emulate if they wish to move the social accounting project in a more radical direction so it can address more effectively the social and ecological challenges of our time. The fourth and final section (6.4) of the chapter will present some concluding thoughts.

6.1 RE-THINKING A SOCIAL ACCOUNT: RECONFIGURING SCENARIO-BUILDING METHODOLOGY – CRITICAL SHIFTS

If assessed from the standpoint of the critical theories of Marx and Freire, and using some critical insights from the theories drawn on thus far, a number of key methodological flaws were evident in terms of how the NSS initiative carried out the scenario-building process and in terms of the underlying conceptual framework, which if reconfigured could have rendered the scenarios methodologies more critical. The flaws were four-fold: the scenario-building process was not grounded on a systematic analysis of the present; it was limited to a “pragmatist” rather than “catastrophic” orientation; it failed to connect future explorations with historical investigations that could have made sense of the preconditions of the present; and it used a conceptual building block – that of “drivers” – which masked rather than recognized structural inequalities and instabilities. In the following, I shall make use of the above theories to elaborate on how the NSS initiative exhibited these flaws and why they are important, and I shall identify the methodological shifts by which they could be

overcome. The list of flaws is by no means exhaustive, but if addressed, it could begin to overcome the limitations of the NSS initiative, outlined in Chapter 5.

The inseparability of future and present: how scenario-building could be more critical if future explorations were based on a systematic analysis of the present

The first flaw in the NSS initiative's methodological approach to scenario-building, which constrained significantly its critical potential, was that it did not base its exploration and development of future scenarios on a systematic analysis of present conditions. Rather than analysing present conditions, the Scenarios Working Group was organized into groups during workshops to explore and then identify the important "drivers" of international and national change. As Frame et al. (2007) explain: "There are a number of commonly used methods that can be used to develop alternative scenarios" and "[o]ur Scenarios Working Group followed one of these by first identifying and analysing driving forces that will shape the environment in which New Zealanders will make decisions about how they will think about and then apply their understanding of sustainable development in the future" (p. 10). "Global-scale meta-drivers" that were identified in Workshop One included (Frame, 2004, "Scenarios of Urban Sustainability: Workshop 2 - Agenda", p. 2):

1. Geo-politics (exercise of power, changing players over time)
2. Global shop – worldwide access to products and services, in and out of NZ
3. Access to biophysical resources (esp. those located only offshore to NZ)
4. Technological innovation, including bio-technology.
5. Global workforce mobility (flows in and out of NZ)
6. Global cultural pressures (homogeneity or diversity?)
7. Climate change and its impacts – both here and globally

"Drivers within New Zealand" identified by participants in Workshop One were (ibid.):

- A. Governance and who benefits from the exercise of governance
- B. Sense of identities (identities) and resulting attitudes
- C. Technological application and its impacts
- D. Bio-physical resources in NZ and their availability
- E. Authenticity – especially of products (domestic, import and export)
- F. Safety and security (both absolute and perceived)⁸²

⁸² These were an early set of drivers that were subsequently condensed into a smaller set.

Basic background texts on the drivers were provided in the workshops, and groups were asked to explore the possibility ranges of various drivers such as “Governance”, “Sense of Identity” and “Safety and Security” in one group; “Sense of Identity, “Biophysical resources in NZ”, and “Safety and Security” in another; and “Governance”, “Sense of Identity”, and “Authenticity” in another group. While this may be a common approach to scenario-building, according to Frame et al. (2007), one major flaw was that the workshop’s exploration of important drivers was not based on a systematic analysis of current conditions that could define the current state of affairs the drivers referred to. This made the “drivers” abstract, in the sense that they were not based on a clear understanding of the prevailing social, political and economic conditions.

“Governance”, interpreted broadly, for instance, encompasses not only legal rules and regulations, but also the political-economic and social relations that structure the social process. If the workshop had carried out a systematic analysis of the current state of governance regimes, not only could issues of social inequality, such as class inequality, for instance, have been addressed, as the scenarios did, but also the wider questions about their structural origins in the social systems that produce these inequalities. By overlooking the step of systematically analysing present conditions, the opportunity was bypassed. “Geopolitics”, similarly, is “the exercise of power” on the global and international scale between nation-states, and includes processes of colonization, imperialism, empire-building, and the subjugation of South to North; if workshops had systematically analysed the current geopolitical state of affairs, they could have considered these processes as well as identified the systems from which they emerged, and considered why these systems produce destructive processes, so that when future scenarios were explored these structural issues could have been kept in mind.

This failure to undertake a systematic analysis of current conditions treats the future effectively as a process that is not intrinsically linked to the present. While there are potentially an infinite number of futures, they can only develop out of conditions of the present. Thus, if future explorations are to become “critical”, in the sense that they can help people to develop a critical understanding of the underlying structural forces and systems that shape how our societies develop and unfold, they need to be based on critical interrogations of present conditions. This failure by workshops was a key oversight, because when future speculations are dissociated from any critical analysis of current conditions, the visions

produced of more desirable futures are often not realistic, because they under-appreciate the structural roots of the problems such futures are meant to transcend, and they often unconsciously internalize “commonsense” values, assumptions and understanding derived from dominant the ideologies of the present. This may go some way, therefore, towards explaining how the NSS initiative uncritically adopted ecological modernization parameters and produced scenarios that did not problematize major systems of power. These were some of the important criticisms Marx himself made of utopian thinkers of his own day. His objection was not so much that they engaged in future speculations that problematized radically many of the existing principles of their time, but rather that their visions were often formed more from hopes, dreams and aspirations, rather than being grounded on a systematic analysis of current conditions that sought to make sense of extant social and political-economic structures (see, for example, Marx and Engels, 1848; Geoghegan, 1987; Ollman, 2005). In other words, his criticisms were often less about their content, but rather, the speculative manner in which they carried out their future explorations. What Marx argued, which actually aligns with the underlying imperative of critical and apocalyptic thinking of trying to face a current situation honestly and directly and to confront the systems of power that structure it, was that future thinking could not be detached from the systematic and “ruthless criticism” of current conditions. In this light, one of the key ways scenarios methodologies could have been radicalized was to incorporate the critical analysis of the present as the initial and important step. This imperative to problematize present conditions, as has been shown, is a fundamental requirement of dialogic education processes; so a reconfigured scenario-building pedagogical process that moves from the banking to the dialogic would also ensure this step is not bypassed and would facilitate its implementation.

Seeing more clearly: how scenario-building could be more critical if future explorations went past “the problematic” to attend to “the catastrophic”

The second flaw in the NSS initiative’s scenario-building methodology was that its erasure and sanitization of the realities of systemic violence, as outlined in Chapter 5, suggested that it was grounded on a philosophical and conceptual framework that reduced social and ecological crises to “problems”, as public-policy discourse is prone to do, rather than one that would require problematizing the sanitized framings to see if the social-ecological “problems” actually were atrocities and catastrophes. This reduction of catastrophes to “problems” derives from a pragmatist orientation of institutionalized liberalism and the type of liberal social theory that underlies it. The conceptual framing used

is that of “the problematic” (West, 2011). The value of conceptualizing social and ecological crises through the pragmatist framing of “the problematic” is that it would treat the crises as arising from social practices and institutional processes, and therefore as “problems” that can be practically addressed through policy and practically solved. However, the problem is that the conceptual frame is geared towards sanitizing these social and ecological crises, because in order for these crises to be seen as “problems” which can be solved in politically policed and defined boundaries of public-policy discourse, their more antagonistic, horrendous, traumatic, and destructive dimensions have to be downplayed or erased. The very idioms that permeate the scenarios – the language of “drivers”, “resources”, “governance”, “demographics” etcetera – are the mainstream language of the liberal class which Chris Hedges has termed “the bloodless, sterile language of ‘policy and issues’” (Hedges, 2014); the idioms are indicative of a sanitized orientation, and contribute toward the erasure of systemic violence, as outlined in Chapter 5. Absent from this sanitized language are concepts such as oppression, domination, subjugation, systemic violence, class warfare, and so forth that are central to the critical-theoretical lexicon that is able, first, to recognize and then to make sense of these more catastrophic dimensions of social and ecological life.

A key conceptual shift which scenario-building methodologies could therefore take in order to overcome this limitation would be to move from a conceptual framework grounded on “the problematic” to what Cornel West terms “the catastrophic” (West, 2011). The notion of “the catastrophic” refers to an attentiveness to the catastrophic (ibid). A scenarios methodology, based on the catastrophic, is one that does not accept the deodorized and sanitized conceptions and language of dominant ideologies and “commonsense” discourse, but instead problematizes them in order to question actively and seek out the manifest abuses, violations, and harms that systems of domination produce and that these ideologies and discourse mask. “The catastrophic” thus cannot be reduced to “the problematic”. As Cornel West explains (West, 2011):

...let’s not confuse the catastrophic with the problematic. U.S. Slavery was a catastrophe, it wasn’t just a Negro problem. Patriarchy is a catastrophe, it’s not just women’s sensitivity to hurt and pain. Oligarchic rule of the economy is a catastrophe for poor and working people.

This concern with the catastrophic is a key motif in critical-theoretical thought. All the critical social theories I have drawn on are firmly grounded in the catastrophic. This shift

from “the problematic” to “the catastrophic” would greatly help to render scenario methodologies more critical by ensuring that people’s received understanding of what constitutes social and ecological problems are not taken-for-granted, but are instead problematized, so as to explore the atrocities they may involve, and to identify and analyse the systems from which they emerge. Given the “problem-posing” nature of dialogic education, as has been described, this conceptual reconfiguration of scenario-building methodology is exactly what a dialogic educational process would greatly enhance.

This concern with “the catastrophic” would offer a valuable corrective to more sanitized approaches to future thinking because it could enable people to deepen their understanding of the severity of social and ecological crises by *actively* looking for the atrocities that are otherwise rendered invisible by the many ideological and material barriers of systems of power that keep people disconnected and unaware. Moreover, by identifying these atrocities and making them more visible, the systems of power also become more apparent, because their intrinsic violence and domination become more visible, and their illegitimacy therefore also becomes more visible. In this sense, to begin with “the catastrophic” would offer the possibility of overcoming not only the NSS initiative’s erasure of systemic violence, but also its oversight of the major systems of power. An important aspect of critical consciousness-raising (Freire, 1972) and of apocalyptic thinking is “noticing”, a term coined by Robin Morgan from feminist practice (Morgan, 1978); it plays a necessary part in the struggle to face honestly the depth and severity of social inequality and ecological crises, and to confront the systems of power from which they arise. This is why the concern with the catastrophic has been a guiding theme for this thesis. Concern with the catastrophic offers one possible way to address the sanitized effects of more uncritical, pragmatic conceptual frameworks, such as that used in the NSS initiative. If scenario-building initiatives were informed by a sense of the catastrophic, the important aspect of endeavouring initially to make sense of the present would not only identify social and ecological patterns (“problems”) but also their severity and depth by seeking out the atrocities or catastrophes they may contain.

The inseparability of present from past: how scenario-building could be more critical if grounded on historical investigation into preconditions of the present

The third methodological limitation of the NSS initiative’s scenario-building approach, which greatly delimited its criticality, was that it did not base exploration of future

scenarios on an historical investigation of the present's preconditions. In workshops, after groups had identified the working set of drivers outlined above, the next step did not involve investigating the historical origins of contemporary patterns and interactions, but instead explored and "[developed] potential ranges of possibility within each driver", "select[ed] positions on [the] most significant drivers" in order to begin "creating 'possibility spaces'" for the future scenarios that were to be developed (Frame, 2004b). In other words, the next step was to begin immediately considering the parameters of the future. The oversight was, of course, in part the result of not carrying out a systematic analysis of present conditions. Not only was the present bypassed, so was the past. It was indicative of an underlying methodology that greatly downplayed the connections that future possibilities have not only with the present but also with their origins in the past.

There are at least three reasons, from a critical-theoretical standpoint, why historical investigation is absolutely crucial to cultivating critical consciousness. The first reason is that it enables people to develop a deeper and more critical understanding of present social systems by identifying their ideological and material preconditions, how they have historically emerged, and how they may have developed and changed over time until the present. These are the same methodological steps Marx undertook when making his investigations into the nature of the capitalist political-economy. As Bertell Ollman notes, after tracing initially the broad patterns found in the interactions between the processes and relations of the capitalist mode of production of his day, the next step Marx took was to look for their preconditions in the past, whereby his guiding objective was to try to deduce what had happened, what ideological and material conditions and interactions had emerged and developed for capitalism to develop and function as it did in his day (Ollman, 2005; see also, Ollman, 2003). It is this type of critical, historical investigation which could enable people to identify crucial features of a social system and determine how it functions.

The second reason why historical investigation is crucial to critical consciousness-raising is that it helps demystify and de-reify the "commonsense" and uncritical understanding people may have, which treat existing social conditions and systems as natural, inevitable and unchangeable. It does so by enabling people to identify when social systems first emerged, to regard their preconditions as social constructs or products that were actually created by people, which could be changed. If a social phenomenon, such as colonization or a system such as capitalism, has an "origin", a date of birth, and if founded on certain

necessary social preconditions without which it could no longer exist, then it could also cease or be changed – particularly if the historical investigation were to reveal the manifest forms of resistance and struggle that subjugated peoples have raised against it. Historical investigation can help illustrate that although systems of power such as capitalism, white supremacy, civilization and patriarchy may have their origins deep in the past, in some instances by thousands of years, they are not natural or inevitable, and have not merely been accepted and adapted to, but have also been fiercely resisted. Historical investigation, in this light, can denaturalize and de-universalize systems of power, revealing their limited and transitory character, and also helping to widen people’s understanding of how these systems may be changed (Ollman, 2003). In this light, the NSS initiative’s bypassing of this particular step may go some way towards explaining why the Four Futures scenarios naturalized and reified, rather than problematized, capitalism and other major systems of power.

The third reason concerning the importance of historical investigation is that it can deepen people’s sense and perception of the catastrophic. When the present abuses are treated separately from their historical contexts, the patterns that link one event to the next can easily be missed or downplayed, along with their severity. The catastrophe of colonization in New Zealand, for instance, cannot be grasped by focusing only on present-day inequalities or isolated instances of racism against Māori. To even begin to understand it, to truly “see” it, these instances have to be connected both structurally, in terms of the present-day system, and historically, so that present-day disparities and injustices can be situated within the longer history of the cultural genocide enacted by the white settler state and the indigenous resistance, and the broader history of European imperialism and the empire-building of Western civilization itself. Similarly, the catastrophe of male supremacy cannot be fully grasped unless present-day gender inequalities or instances of sexism that women endure are structurally linked and historically connected to the millennia-long patriarchal histories of genocide, male dominance, and female and feminist resistance. Walter Benjamin points to the significance of this type of historical knowledge in his aphorism, reflecting on the Paul Klee painting, *Angelus Novus*, in his “Theses on the Philosophy of History” (Benjamin, 1969):

A Klee painting named *Angelus Novus* shows an angel looking as though he is about to move away from something he is fixedly contemplating. His eyes are staring, his mouth is open, his wings are spread. This is how one pictures the angel of history. His face is turned toward the past. Where we perceive a chain of events, he sees one single catastrophe which keeps piling wreckage upon wreckage and hurls it in front of his feet. The angel would like to stay, awaken the dead, and make whole what has

been smashed. But a storm is blowing from Paradise; it has got caught in his wings with such violence that the angel can no longer close them. The storm irresistibly propels him into the future to which his back is turned, while the pile of debris before him grows skyward. This storm is what we call progress.

When the present (or future) becomes detached from the past, it becomes too easy for catastrophes to be downplayed and overlooked. In this light, one of the key shifts which future scenarios initiatives could undertake to render the scenarios methodology more critical would be to make this particular step an important part of scenario-building.

Recognizing antagonism, instability, and change: how scenario-building could be more critical if its conceptual building-blocks were “contradictions” rather than “drivers”

The final methodological limitation which, if addressed, could render scenario-building methodologies more critical, concerns the basic conceptual “building block” or “drivers” used to construct and develop the scenarios. For a scenarios methodology to be able to carry out the steps outlined above, the building block used to construct the scenarios needs to be viewed not only as a “relation” that captures key structural antagonisms and contradictions, on which current systems of power are based (that a systematic analysis of the present would identify), but also as a “process” for recognizing the historically specific links these structural contradictions have with the past (that historical investigation would uncover), so as to keep visible some of the important instabilities, conflicts, and changes that the structural contradictions could produce when projected into the future (Ollman, 2003). Such conceptual characteristics are important for ensuring that the drivers internalize the structural antagonisms and instabilities that have driven historical development and will drive future change (Ollman, 2003; see also, Tinker, 2005).

In this light, there were a number of significant problems with the drivers the NSS initiative used as its basic building blocks for constructing the sustainability scenarios, four of which are worth discussing. The first, which can be inferred from the fact that scenario-building workshops overlooked the systematic analysis of the present and historical investigation of the past, was that it used drivers that were underpinned by a conceptual framework that internally related future, present, and past.

Secondly, the drivers were treated more as *externally* related “things” (for instance, “governance”, “geo-politics”, “resource use”, etc.) that were not necessarily related to each other, but could be combined by varying their parameters (for instance, by combining “low”

resource use with a neoliberal governance regime for one scenario, and “high” resource use and a Keynesian governance regime for another) to produce different scenarios, as opposed to relations that actually internalized key contradictions and instabilities. This enabled key interactions to be overlooked or downplayed, rather than being explicitly recognized as necessary, because they depended on which drivers were chosen and combined. In order to internalize key contradictions and instabilities, a driver would have to be conceptualized not as one separate thing but rather as a relation that contained at least two or more entities that were internally related to each other. Examples of such drivers, drawn from David Harvey’s discussion of some of capitalism’s key contradictions, would include, “use value/exchange value”, “social value of labour/money”, “private property/capitalist state”, “private appropriation/commonwealth”, “monopoly/competition”, “capital/nature”, “endless compound growth/finite planet” (Harvey, 2014). The value of using such internal relations as drivers is that they would explicitly recognize and internalize an important interaction that a system of power is fundamentally predicated on so that it cannot be overlooked when investigating past, present, or future. And they could also be used to explore important distinctions between how each of the entities move, develop and change while still preserving the relation, and also what possibilities might exist if the relation itself were fundamentally changed and transformed.

A third problem with the drivers used were that they lacked historical specificity; they do not explicitly reveal the historically specific conditions that a system of power such as capitalism is based on. Because systems of power are historically specific,⁸³ in order for people to make sense of their dynamics, the drivers chosen to make sense of them have to register the historically specific interactions they are based on. The contradictions which Harvey (2014) identifies, for instance, have this quality.

And finally, because drivers were partly conceptualized more as singular “things” rather than as “unities-of-opposites” (Ollman, 2003), the drivers used in the NSS initiative did not identify key social antagonisms, which systems of power are predicated on, as key shapers of historical development and change. Key social antagonisms pertaining to imperialism, capitalism, white supremacy, civilization and patriarchy, for instance, would include “North/South”, “endless compound growth/nature”, “white/non-white”,

⁸³ Capitalism, for instance, as Marx showed, is a historically specific social formation, which is predicated on the inseparability of production for the market, money, wage-labour, competitive accumulation and exploitation (McNally, 1993).

“white/black”, “white settler state/Māori”, “machine/nature”, and “masculinity/femininity”. None of the NSS drivers registered explicitly these fundamental antagonisms (Frame, 2004a; Frame et al., 2007).

These limitations discussed above have important consequences for how future thinking unfolds. When drivers are treated more as static “things” rather than as “relations” or “contradictions” that involve necessary interactions, it becomes easier to reify existing social conditions as trans-historical, natural, inevitable and unchanging, and this may partly explain why certain systems of power were overlooked and reified in the NSS case, as outlined in Chapter 5. Moreover, when crucial social antagonisms and structural contradictions that affect the trajectory of the socio-historical process are overlooked, as they were in the Four Futures sustainability scenarios, they produce what Terry Eagleton has termed a “treacherous utopianism” whereby “the future cancels out the past into a perpetual present” (Eagleton, 1981, p. 147). In other words, the futures do not signify fundamental shifts from the present, and the material conditions that make up existing systems of oppression are taken-for-granted rather than problematized by the drivers. In this light, a key methodological shift that would make scenario-building more critical is to make use of a critical mode of conceptualization that makes use of “internal relations” and “contradictions” as drivers of change, such as the materialist dialectics that Marx used to carry out not only investigations of capitalism’s political-economic structure and historical preconditions, but also for projecting its contradictions into the future to consider how it might unfold (Ollman, 2003, 2005).

These methodological shifts cannot, of course, encompass all the issues involved in re-thinking scenarios methodology, but they illustrate other ways of approaching future thinking and scenario-building that can begin to overcome the limitations of the NSS initiative, identified in Chapter 5. They show, at least at the level of methodological configuration, how there are more critical ways of approaching scenario-building than those undertaken by the NSS initiative, that would produce explorations and scenarios that would not only be more attentive to the severity and depth of social-ecological crises, but also capable of identifying and problematizing the systems of power that drive these crises. They show, at least in terms of sustainability scenarios, that there is no reason to accept the middle-of-the-road idea that social accounts have to be less-than-radical or less-than-critical when used to make sense of social-ecological crises.

6.2 RE-THINKING STRATEGY: “POSING PROBLEMS” ABOUT MOTR STRATEGY AND EXPLORING POSSIBILITIES BEYOND IT

As outlined in section 5.2.3, the NSS initiative’s strategic approach to social change, which was based on “win-win” engagements with dominant institutions and groups, and identified those institutions and groups as key decision makers and policy makers to develop SD tools for and for realizing institutional “uptake” through, could be critiqued for adhering to a reformist concept of “top-down” change that privileged “those who hold the power” as the key agents of social change and that did not fundamentally challenge “liberal economic democracy” (Gray et al., 1996, p. 24). As noted above, an important claim made, when such a reformist approach is adopted, is that whatever is lost in terms of “working with the system” rather than fundamentally challenging it is compensated for by the way this “dilution” of criticality enables engagement (“uptake”) and institutional changes to be made. How socio-political developments have unfolded since the BCSD project came to a close, however, raises questions about how “effective” middle-of-the-road strategic interventions actually are in realizing such changes.

An historical illustration of the limitations of middle-of-the-road strategic interventions

As earlier chapters have traced, when Landcare Research first designed and co-ordinated the BCSD project in 2002, it was to some degree a more hopeful time for SD politics. In 2002, the year of the World Summit, New Zealand had signed up and pledged to develop its own SD Plan of Action (SDPOA), and for all intents and purposes it appeared that SD would endure as a central and unavoidable issue which politicians and policy makers would need to consider when formulating economic, social and environmental public policy. The public-policy “commonsense” of the time, as the Ministry for the Environment website pointed out in an affirmation of the SDPOA, appeared to be the belief that “Sustainable development [had to be] at the core of all government policy”.⁸⁴ It was this belief that encouraged Landcare Research to look to the State to take leadership for future thinking on SD (Frame et al., 2009). If SD was to become an entrenched aspect of government policy – and leaving aside that what the BCSD NSS initiative put forward was a seriously depoliticized and domesticated conception of SD – then it would make some sense, at least from a “pragmatic” (Gray et al. 1996) point of view, to have pursued this liberal educational strategy that limited itself to developing and disseminating SD planning tools, since these

⁸⁴ <http://www.mfe.govt.nz/issues/sustainability/programme.html>, accessed on 01/10/2013.

tools would at least have some appeal to policy makers and decision-makers who would be institutionally-bound to take account of SD issues.

Since 2008, however, certain historical developments have occurred that have seen SD fall largely from the forefront of the public-policy arena: 2007 saw the end of the eight-year long cyclical recovery that the New Zealand economy enjoyed from 1999; 2008 saw economic fortunes spiral downwards on the back of the Global Financial Crisis; New Zealand then elected a conservative government headed by the major right-wing political party; and since then the New Zealand Government has instituted a series of policy reforms that have seen neoliberalism become further embedded in state economic and social policies. These neoliberal reforms have seen “economic growth” trump any “social” or “environmental” concerns (English, 2008; Key, 2010), and although the Government still regularly uses “SD” and “sustainability” rhetoric (including the ruling National Party itself, which still has an SD and climate mitigation policy) (Smith, 2006; Hamilton, 2011), the SDPOA has all but been abandoned, as have the minimal commitments the Government made to a raft of environmental measures, from freshwater clean-up to climate mitigation international agreements (MfE, 1997; E2NZ, 2011).

This relatively sudden displacement of “SD” from the public-policy arena illustrates how ideas that appear popular, “commonsense”, and “mainstream” do not provide an adequate basis for progressive political initiatives because rather than being stable, they constitute an inherently unstable and contradictory “unities-of-opposites” that develop and transform in line with political-economic developments and social struggles (see, for example, Tinker et al., 1991; Hall, 1988). It supports Tinker et al.’s (1991) argument that the “mainstream” itself is an unstable terrain that cannot be relied on to provide an ethically and politically principled position from which to base progressive or emancipatory political praxis. Rather than being self-evidently progressive, ideas originating from the “mainstream” are instead typically reflective of hegemonic struggles, whereby dominant groups seek to maintain hegemony by co-opting and pacifying the emancipatory aspirations and resistance struggles of subordinated and subaltern social groups (Tinker et al., 1991; Hall, 1988). In fact, rather than being an aberration, the fifth Labour Government’s institutionalization of SD is consistent with the tendency, which New Zealand governments have demonstrated from the mid-1980s to the present, of fusing (neo)liberal economic policies with socially liberal policies. Bryce Edwards points out that although many commentators and left-leaning people

have struggled to reconcile the parallel development and dominance of neoliberal economic policies with the dominance and development of social liberalism, rather than seeing them as irreconcilable contradictions, they are better understood as policy positions that can actually complement each other (Edwards, 2010). Edwards argues that this particular combination of economic neoliberalism and social liberalism began with the Fourth Labour Government which came into power in 1984 (see also, Kelsey, 1995, 2002). Since then governments of all hues from centre-left (that is, Labour Party-led governments) to centre-right (that is, National Party-led governments) have been economically right-wing and at the same time relatively “progressive” on social issues. For instance, while the 1980s and 90s saw the rise of the “New” Right⁸⁵ in New Zealand in terms of the dominance of neoliberal free-market economic policy, it also saw discriminatory laws against gay males partly removed, New Zealand declare itself nuclear-free, a Ministry of Women’s Affairs established, Māori land grievances given further recognition through the Waitangi Tribunal’s terms of reference being extended back to 1840, and the ideology of biculturalism introduced and disseminated throughout government departments and educational institutions (Edwards, 2010).

The paradigm shift towards this mix of economic neoliberalism and social liberalism was in part a response to the rise of the new social movements, along with the capitulation of the traditional political left, with roots in socialist anti-capitalism, to an “identity politics” that, while socially progressive in very important respects, eschewed radical politics grounded in conscious class-based organizing and struggle in favour of social activism that did not and does not threaten capital accumulation and existing capitalist class power structures (Davidson, 1989; Jesson, 1999; Welch, 2009). According to Edwards, the more far-sighted elements of the New Zealand State, universities and business class saw the need to deflect the potential dangers arising from the growth of new social movements, particularly those with a Māori base, such as the Māori sovereignty movement, and there was a conscious attempt to co-opt elements from these groups, to fuse them into a new liberal establishment, partly by fostering the growth of a “brown middle class” or “brown bourgeoisie” (Edwards, 2010). The election of the Fourth Labour Government in 1984 therefore did not only herald the institutionalization of neoliberalism in economic public policy but also the active embrace

⁸⁵ Left-wing commentators focusing on the rise of the New Right have a habit of not enclosing the term ‘New’ in square quotes or only enclosing both terms within square quotes (that is ‘New Right’); my practice of placing only the term ‘New’ within the square quotes, in contrast, comes out of the recognition that neoliberalism and the neoliberal consensus is in important ways simply a continuation of imperialist policies that have their origins in the process of colonization and subjugation of the Māori people, begun by New Zealand’s colonial or ‘settler’ State (Walker, 1990; Jackson, 2007).

and promotion of defanged forms of feminism, biculturalism and identity politics by the State. The shift to this new synthesis of various social forces can be regarded partly as a recognition on the part of elements of the New Zealand capitalist class, as well as state bureaucrats and intellectuals, that the antagonistic and at times violent response of the previous National Party government to elements of the new social movements was not an effective strategy for stabilising hegemonic dominance, because it only served to heighten awareness of existing social divisions in New Zealand and to radicalize these new social movements.

Brian Roper, a leading Marxist political-economic commentator on New Zealand's political-economic developments from the 1950s to the present day, came to a similar conclusion in a recent paper, noting how the mix of economically conservative monetarist policies and socially liberal policies is an effective combination of accommodation and consent that dominant class hegemony requires to maintain its ideological dominance against progressive social struggles by co-opting and ridding them of their radical content (Roper, 2011). Viewed in this light, the Fifth Labour Government's adoption of the Brundtland Report and the development of an SDPOA were entirely consistent with the economic neoliberalism/social liberalism mix practised by previous New Zealand governments. The SDPOA's ecological modernization framework produced a conception of SD that assumed the continuation and legitimacy of capitalist social relations while recognizing the need for sound environmental management and regulation. It safeguarded the continuation of capital accumulation and balanced that with what appeared to be socially progressive environmental policy. Furthermore, in this light, the Fifth National Government's subsequent deprioritization of SD public policy was a continuation rather than a departure from this economic neoliberalism/social liberalism mix since it aligned with the changing concerns and interests of the dominant social groups involved in this synthesis, in line with changing political-economic and cultural conditions. What needs to be recognized and remembered is that New Zealand's cyclical economic recovery from 1999 to 2007 provided the Fifth Labour Government with favourable economic conditions for most of its nine years in office (Roper, 2011). These favourable economic conditions made it much easier for the government to adopt and appear to take seriously SD issues, since a growing economy takes away the more explicit need to talk about *privileging* the economy and enables rhetoric to shift to "balancing" the economy and environment, as framed in the SDPOA's ecological modernization discourse.

The Fifth National Government has not enjoyed such favourable economic conditions, and has instead had to contend with how to manage a national economy in recession and, in line with neoliberal capitalism's dominant class interests, has sought to prioritize rejuvenating economic growth – “[creating] a more business-friendly environment in New Zealand” (English, 2008) – over substantive sustainability concerns. Moreover, although the Fifth National Government has moved away from the SDPOA, it has incorporated a raft of socially liberal measures into its public-policy portfolio. Following its defeat by the Labour Party in 2005, the new National Party leadership successfully marketed the party as a moderate centre-right party that would, if elected, retain some of the Labour Party's more popular policies, such as Working for Families, interest-free student loans, four weeks of paid annual leave, 20 hours a week of childcare for children aged three to five, retaining KiwiSaver (the government superannuation scheme), inflation indexed benefit payments, and retaining state ownership of Kiwibank (Roper, 2011, p. 18). Since then this government, on advice received from Treasury and the Reserve Bank, has pursued an approach to economic management that is heavily influenced by the mainstream neoclassical “monetarist” macroeconomic consensus, which is underpinned by the assumption that getting the economy “healthy” again is the priority and ultimately beneficial for everyone. As Roper (2011) summarises (p. 29):

At the core of the neoliberal justification of the Government's approach to economic management and policy-making, is an argument that runs as follows. Capitalism is the only feasible and desirable mode of economic organisation known to humankind. All attempts to create an alternative system, such as the attempt to build socialism in Eastern Europe, have definitively failed. If government is successful in its attempts “to get the fundamentals right”, as Key puts it, and businesses invest more “because they are profitable and feeling positive about the future”, then the economy will grow at a faster rate and eventually everyone will be better off because incomes will be higher, employment security will be enhanced, and the government will be better placed to fund social services (Key, 2008, October 12). In this respect, it really is the case that what is good for business is good for everyone.

These socio-historical developments and attendant changes in public policy illustrate many of the problems of middle-of-the-road strategy that seek to leverage change by appealing to public-policy measures that appear to have gone “mainstream” and rely primarily on “uptake” from powerful groups. When socio-economic conditions change, governments, business and other powerful groups no longer have a use for these tools; the

tools, because of their domesticated ideological and methodological parameters as outlined in Chapter 5 and above, are too domesticated to make sense of historical developments in ways that could help people assess the depth and severity of social-ecological crises and the systems of power from which they have arisen.

Unexplored strategic possibilities based on a “pedagogy of the oppressed”

One of the challenges middle-of-the-road strategic interventions confront, when choosing to “work with those who hold the power” (Gray et al., 1996, p. 24), is that they operate in institutional contexts in which radical critique and radical social theories are not the norm. The public-policy content in which the BCSD project operated, for instance, is a case in point. Roper (2011) notes that most New Zealand writing and public policy operates within the broad parameters of liberalism. These parameters privilege empiricist methodologies and consider competing schools of thought within the liberal tradition broadly conceived (that is, rational choice versus social-psychological models of voting behaviour), pluralist versus neo-pluralist models of interest-group influence, but more critical perspectives such as Marxism, non-liberal feminism, and radical environmentalist and anti-racist perspectives are systematically marginalized (p. 13). In this light, a scenario-building initiative which was concerned with the catastrophic, with challenging systems of power, and with implementing a dialogic or critical pedagogical approach to scenario-building would certainly have represented a departure from the liberal hegemonic norm, and may have raised certain difficulties in terms of implementation; this would appear to support “middle-of-the-road” arguments for the adoption of a more “diluted” approach.

Another important institutional constraint which NSS workshop organizers operated under, as Chapter 5 indicated, was the funding relationships Landcare Research operated under and by which the BCSD project itself was funded. For CRIs (Crown Research Institutes), such as Landcare Research, to first gain and continue gaining funds from funding institutions such as FRST, they must meet criteria that derive from liberal (and increasingly neoliberal) accountability frameworks, such as demonstrating “value-for-money” (a criteria that privileges projects with commercial value over, for example, those with outcomes based more on social justice and consciousness-raising efforts), “engagement” with key stakeholder groups (which under neoliberal frameworks are dominant state, business and Māori social groups), and that demonstrate “uptake” by these key stakeholder groups. When funding accountability frameworks are structured in this way, it imposes quite serious restrictions on

the type of research a funded project can carry out.⁸⁶ Such constraints are by no means insignificant and need to be taken into account when explaining why an intervention may not be as critical as it potentially could have been.

However, the question which needs to be raised is: how all-determining are these material constraints? An important problem with the middle-of-the-road argument that radical perspectives have to be eschewed and “liberal economic democracy” adopted in order to facilitate engagement, is that it assumes radical critique has *no* space in these institutional fields. It assumes implicitly that hegemonic conditions are all-determining, which is actually misleading. As Gramsci pointed out, neither state nor civil society institutions are monolithic, and although hegemonic conditions predominate, they are always also sites of ideological contestation and social struggle between differentially located social groups (Gramsci, 1971). Ball (2004) similarly observes that although these hegemonic conditions place constraints on “insiders” to carry out more radical approaches, there are many in these institutions whose values are broadly radical and who would, if social accounting initiatives created space for them and pushed a more critical line, willingly participate. These observations raise questions about whether the practical realities of “realpolitik” (Gray, 2002) can actually be used as a justification for less-than-radical social accounts, engagements, and interventions. Moreover, it raises uncomfortable questions about whether these “pragmatic” arguments (practical conditions are all-determining and because of that people have to accept rather than fundamentally challenge liberal economic democracy) are merely justifications for political quietism.

One of the ways social accounting interventions could actually alleviate and overcome these institutional constraints, as Cooper et al. (2005), Shenkin and Coulson (2007), and Spence (2009) have pointed out, is to shift from “working with the system” and privileging “working with those who hold the power”, who tend to be constrained by the institutional parameters of liberal proceduralism and economic imperatives, to working with social movements and other civil society organizations which are consciously “against” the system. Because of the NSS initiative’s top-down reformist approach to change, these possibilities

⁸⁶ An insightful follow-up to this thesis research would be to interview BCSD project participants to gain more insight into why the project more generally, and particular initiatives, unfolded as they did and to see the extent to which participants thought funding conditions and the public policy context may have been factors. This is one of the research projects I plan to carry out as part of my post-doctoral programme (assuming the thesis passes in the first place!).

were not pursued, but to consider some of them would help illustrate how these “pragmatic” limitations could be overcome.

Māori, for instance, have always resisted colonization, and have led the way against the neoliberalization of their lives (Bargh, 2007). In terms of class struggle, although systematic attacks by employers, as part of the neoliberal re-structuring that has taken place in New Zealand, has substantially undermined the organizational and bargaining strength of unions, and thus their capacity for mobilizing widespread and militant resistance on a collective and national scale (Roper, 2011, p. 20), the deepening economic inequalities it has produced⁸⁷ have always been met with resistance by unions, Māori, students, and other activist movements and groups (Bargh, 2007; Roper, 2005). Although feminist activism has been historically low as a result of economic downturns, neoliberal fragmentation, and the patriarchal “backlash”, as a result of the rise of porn culture, rape culture, and sexual-exploitation industry in New Zealand, which has consistently generated epidemic levels of domestic violence,⁸⁸ punctuated continually by high-profile cases of misogyny, these patriarchal abuses have always been resisted and a nascent movement is underway that is beginning to draw important connections between rape culture, the sexual-exploitation industries, capitalist patriarchy and other intersecting systems of power (Molisa, forthcoming). And there have always been environmental groups and activist organizations which have struggled to halt the unrelenting ecological destruction and to question deeply the sustainability of our current social system. All these groups, which operate outside of the formal bounds of institutional liberalism and also have an interest in structural critiques, given the nature of their struggles, are well-placed to develop critical future scenarios in which systems of power, rather than being reified or erased, are identified and problematized.

In terms of avoiding the constraints of institutional liberalism, therefore, such a shift makes sense. However, an even more important strategic reason exists for shifting away from an approach that privileges “working with those who hold the power” to one based on

⁸⁷ In 2009, the top 10% of income earners received 25.7% of total disposable income, the top 20% received 40.4%, while the bottom 50% received 28.5% (Roper, 2011, p. 31). The Household Savings Survey, for instance, conducted for the first time in 2001 has shown that the top 20% of the population over 18 years of age “holds nearly 70% of [total] positive net worth” (SNZ, 2002, pp. 4, 25). Of the \$366.978 billion of net worth for the New Zealand population as a whole, the top 10% holds \$194.546 or 53.01% (SNZ, pp. 2-3). The survey of 2003-2004 shows that the top 1% owns 16.4% of total net worth, the top 5% owns 37.7% and the top 10% owns 51.8% (SNZ, 2007, p. 8). By contrast, the bottom 50% of the population owns only 5.2% of total net worth (SNZ, 2007, p. 8).

⁸⁸ As the recent Glenn Inquiry has documented, police respond to “family violence” calls every 7 minutes, and New Zealand has the 5th highest rates of child abuse in the OECD (Wilson and Webber, 2014).

working with those who are going “against” the system, and this concerns an important truth about the nature of power – namely, to paraphrase Frederick Douglass: power does not concede anything without a demand. In other words, power does not concede anything unless it is *forced* to do so by a social power that is strong and threatening enough to its interests for power to make concessions. Howard Zinn, for instance, has pointed out that all the fundamental correctives to United States democracy were not liberal institutions but, rather, radical movements, such as militant trade unions, the suffragists, the Communist Party, the Wobblies, and the civil rights movement, which did not take formal power but provided the countervailing force against the system and made incremental, piecemeal reforms possible (Zinn, 2005; see also, Hedges, 2010). In this light, the idea that an approach to change that rejects and demonizes movements that go against the system, in favour of individuals who “heroically” go in alone to do battle in corporate settings to implement social accounts that are already defanged because of their acceptance of liberal economic democracy parameters, is somehow more “effective”, represents a significant misunderstanding of how social change comes about, and also a peculiar idea of what constitutes “radical” or “emancipatory” change. Substantive emancipatory change, as Marx, Gramsci and Freire all understood, is not realized from the top-down or through individuals who accept rather than challenge the parameters of the powerful (liberal economic democracy), but rather from the bottom-up, by working with the oppressed who, through organized collective resistance, can force these structures to become open to more expansive and transformed democratic possibilities. This strategic shift from working with those who hold the power to working with the oppressed could therefore help in overcoming the limitations of middle-of-the-road strategy, such as those the NSS initiative encountered.

6.3 RE-THINKING PEDAGOGY: MOTR INTELLECTUAL VALUES AND THE DEMANDS OF CRITICAL PEDAGOGY

Regardless of whether people choose to engage with dominant institutions and formal bodies or social movements, groups, and communities from the underclass, from a Freire-informed standpoint, the fundamental shift that is necessary to realize the emancipatory potentialities of social accounts, such as the reconfigured scenarios methodology outlined above, as critical consciousness-raising tools, is the pedagogical one of shifting from banking

to dialogic approaches to engagement. To shift from the banking to the dialogic would align well with the methodological and strategic shifts outlined above because, as outlined in earlier chapters and identified above, dialogic education would require the critical problematization of knowledge; it would also require the identification and naming of systems of power, and investigation into how these systems, through processes of socialisation and internalization may help form the self-understanding that people come to have; it would require the problematization of ideology and “commonsense” so that their catastrophic realities can be identified and their systemic roots traced; and it would require a revolutionary form of communication, requiring people to scrutinize critically how they relate to each other and understand the world, so as to create more humanized and democratized relations through which critical consciousness can be deepened and learnt; and it would require a philosophical, political, and ethical orientation that has its roots in a concern for, and practical imperative to work with, the oppressed.

These dialogic possibilities, however, can only be realized if another shift also takes place, which needs to be emphasized here because it has an important role, not only impacting on the direction the NSS initiative took but also because it is an issue for which the implications need to be confronted more fully in SAR. This shift concerns how social accounting scholars should view themselves as critical educators, and what this role demands of them when carrying out, and especially leading, social accounting engagements. These engagements often have a moral conflict that social accounting scholars not only have to confront, but also resolve in a different way from the “middle-of-the-road” or “pragmatic” position that is ideologically dominant in SAR. If a “pragmatic” approach were followed, as in the NSS initiative, social accounting scholars should regard their role as “neutral” or “balanced” facilitators whose job is primarily to assist people to air their different opinions, enabling discussions and ensuring engagements run smoothly. They should not see their pedagogical responsibilities going beyond that the full spectrum of political perspectives are raised (the achievement of “balance”) and that a diversity of voices are present (the achievement of “pluralism”). This was evident in the NSS initiative when the workshop organizers and facilitators worked to have participants from Māori, Pacific and other cultural groups present (the pluralism), and that views of SD ranged from the “strong” to “weak” sustainability (the balance), but facilitators did not go beyond that, as discussed in Chapter 5, by calling attention to the educational conditions of the workshops (whether they were banking or dialogic), questioning how the “range” of political perspectives derived from

ecological modernization were ideologically determined and constrained by power and privilege, or by naming, questioning and challenging the major systems of domination, whose systematic violence and oppressive hierarchies the ecological modernization discourse can legitimate and hide. This choice of being restricted to the bounds of what is politically acceptable discourse, while at the same time offering a range of views without fundamentally questioning the ideological preconditions of the range itself, and endeavouring to determine, as far as is possible, what is actually true about the nature of social structures and systems (which involves seeing past these ideologies to try to grasp the systems of power they erase and legitimate), enables social accounting scholars to appear as “balanced” and “progressive”. But the process masks a political quietism – a *moral capitulation* – which privileges social understanding that is constrained by the practical constraints of what is *politically acceptable* or “pragmatic” over the critical imperative to get to the *truth* about these systems of power that such “pragmatic” understanding erases and hides. This touches on some deeper problems in middle-of-the-road social accounting that also shed light on reasons why dialogic praxis is not easy to realize. If taken seriously, I think the reasons would force social accounting scholars to confront what it means to be an intellectual as critic and conscience, as a critical educator, and to ask uncomfortable questions about the current underlying intellectual values, and the intellectual imperatives scholars may need to uphold if they are to develop a social accounting project that can actually relate to and address the social and ecological challenges of our time.

The imperative to tell the truth: Are we truth-tellers? Do our social accounts and engagements enable the telling of truths?

One of the fundamental imperatives which critical pedagogy requires scholars to live up to is to tell the truth about the systems of power that people live in. “Truth”, as a critical imperative has almost fallen from the academic lexicon, given the hegemonic establishment of postmodernism or the “postmodern turn” in many areas of social science, including in SAR (Arrington, 1997), whereby all types of principles and values are invoked and affirmed, such as “pluralism”, “diversity”, “heterogeneity”, “non-realism”, “pragmatism”, “democracy”, and “sustainability”, but truth is fundamental to emancipatory praxis. And one of the most important preconditions for truth, as Theodor Adorno pointed out, is to let suffering speak (Adorno, 1978, pp. 17-18):

The need to let suffering speak is a condition of all truth. For suffering is objectivity that weighs upon the subject...

This is in part why I have emphasized systemic violence so much throughout the thesis, and why the catastrophic is central to re-thinking scenario methodology, as outlined above. For Benjamin, for critical thought to have a fidelity to truth, these catastrophes which people typically erase from memory and sight in turning towards the hope for a better future, have to be constantly confronted and ruthlessly exposed. This concern with the catastrophic, this catastrophic orientation, is necessary as Cornel West explains in order “to keep track of the lies that are told to prevent us from keeping track of the catastrophe, and those who are suffering under it” (West, 2011). This is why a catastrophic orientation is so important. It would enable social accounting scholars to connect with the suffering of others, which is not only a moral imperative but also an epistemological one of enabling scholars to come closer to the truth. And this is why engagements with the oppressed are so important. Suffering cannot speak more directly than through the actual voices of the oppressed. An important criticism that could be made against middle-of-the-road social accounting, in this light, therefore is that it privileges what is “pragmatic” or politically acceptable to adopt over what may actually be true, if knowledge and social reality were subjected to the critical reason of radical critique. A philosophical perspective that privileges what is “practical” or “pragmatic” over “critique” (Gray, 2002) cannot live up to this epistemological imperative of truth. And equally, given the erasure or downplay of suffering that necessarily results, it is also deficient in terms of enabling scholars to connect with the suffering of others.

The imperative to choose the ethical over the strategic

If the above imperative of truth-telling were taken seriously, social accounting scholars would have to choose the imperative of truth-telling over any strategic considerations they may have about “diluting” their radical truth-telling merely to facilitate engagements. One of the distinguishing features of some of humanity’s greatest moral voices, from Socrates to Jesus to Martin Luther King, was the moral consistency they exercised, refusing to subordinate their critical voices for practical or strategic considerations, such as the trappings and comforts of privilege or access into the corridors of power. Regardless of to whom they spoke, whether people in power or within their own communities, they spoke truths that challenged authority and exposed the realities of power. This exposes one of the

important limits of middle-of-the-road social accounting: namely, it offers “pragmatic” arguments that provide rationalizations for moral inconsistency and capitulation. In Gray et al.’s (1996) account, it is acceptable to provide radical critiques of capitalism outside of engagements, but also acceptable to “dilute” such critiques while carrying out engagements. This might facilitate access into working for the powerful and privileged, but I am doubtful this can be regarded as “radical” or “emancipatory” if measured against the moral imperative of consistently choosing the ethical over the practical.

The imperative to choose truth and justice over privilege and power

The choice between the ethical and the strategic outlined above can also be considered in terms of another important choice that scholars always confront, namely, the choice of whether to serve truth and justice or to serve privilege and power. A problem with middle-of-the-road discussions of engagement is that the starkness of this choice is almost completely stifled by arguing that the failure to hold fast to the moral imperatives of radical critique (which enables us to serve truth and justice by consistently radically critiquing systems of power) can be “balanced” or compensated for through engagements with the powerful and privileged, who may be coaxed into enacting progressive changes (Gray et al., 1996). This “balanced” framing, which downplays the significance of radical critique, overlooks the idea that it is exactly this fidelity to what Dwight MacDonald termed the non-historical values of truth, justice and love which gives a social movement its vitality, and he observed that when they do not pay fealty to these moral imperatives, favouring instead the trappings of privilege and power, movements inevitably collapse (Hedges, 2010, p. 111). The civil-rights movement, for instance, which was rooted in the moral and religious imperatives of justice and self-sacrifice, was largely eclipsed by the self-centredness of the New Left, especially after the assassinations of Malcolm X in 1965 and Martin Luther King Jr. (ibid.). In this light, one of the problems of middle-of-the-road social accounting is that it provides rationalizations for scholars to choose power and privilege over the imperatives of justice and truth, and furthermore, it actually helps create the conditions for the social accounting project to lose its animating moral and critical soul. If scholars are to be more effective in carrying out dialogic engagements, they will need to consistently violate middle-of-the-road pragmatism to keep within the boundaries of the politically acceptable in these engagements, by practising the type of truth-telling that will enable suffering to speak and to confront existing systems of power. This will require shifting from the idea that social accountants are

“neutral” facilitators who do not make the powerful uncomfortable and who for “pragmatic” reasons choose to dispense with radical critique, to the idea that social accountants are truth-tellers in the sense of speaking truth to the powerful and challenging the systems of domination of this world.

Self-sacrifice and rebellion

One major problem with middle-of-the-road social accounting discussion of how engagements should be approached is that it severely under-estimates the very real costs that would accrue to scholars if they were to take seriously the pedagogical imperatives they have as critic and conscience and as critical educators. The examples of critics such as Socrates, Jesus, Malcolm X, Dr Martin Luther King Jr., Andrea Dworkin, and even Freire himself, show that truth-telling comes at cost, and if practised consistently to the point whereby scholars “take a public stand that defies conventional mores and established structures”, scholars can risk not only their careers, but also their lives (Hedges, 2010, p. 125). Given the relative privilege academics have, the costs may not be as extreme as drinking hemlock, being crucified or killed, but what these exemplars show is that to consistently pay fealty to truth and justice does mean defying power and privilege, and that at a certain point continuing to do so in order to be consistent can be isolating and career-threatening. These types of realities need to be recognized rather than dismissed, so that defanged or “diluted” forms of social accounting praxis and engagement can be passed off as “radical” or “emancipatory”. If taken seriously, the moral imperatives critical pedagogy demands can and will lead to situations where some self-sacrifice may be necessary in order to remain true to these moral imperatives. If scholars practised consistently what Socrates referred to as “parrhesia” – that is, frank speech, plain speech, speech unintimidated by the powers that be – that may call into question the systems of power on which their powers and privileges depend, not only for the sake of truth, but also because of how these structures systematically abuse subordinated groups and destroy the wider natural world; at some point, scholars will incur the costs that come with being a pariah, an outcast, an iconoclast because of continually “cutting against the grain”.

This, perhaps more than any other, is a key reason why dialogic engagements are difficult to implement – because they require this sort of commitment, which can come with costs, because at a certain point conflicts will arise between the “pragmatic” values of, for

example, preserving one's reputation among peers, cultivating careers, and gaining and preserving access to those who hold power, and the critical pedagogical imperatives of truth-telling and critical consciousness-raising. I think it is important scholars recognize that this is what critical pedagogical praxis, of the type Freire subscribed to, arguably demands. The critical education Freire espoused, when taken seriously, involves *exactly* this imperative of facing pragmatic constraints, *and in spite of them*, to choose consistently the moral over the pragmatic. This is difficult. All the critics cited above are testimony to this. But what they show, importantly, is that it *is* possible, in spite of the costs, to choose the moral over the pragmatic, to serve and privilege truth over power. This – the holding fast to moral imperatives, and speaking for, and engaging with the oppressed – is perhaps the only way to ensure these more critical and radical possibilities become part of the political agenda of social accounting engagements. There is no guarantee that a critical “reading of the world” by scholars is right, and they will have their unconscious biases that will need to be critiqued, interrogated, and pointed out, in line with the open-ended nature of dialogic inquiry, but at least it will ensure that crucial pedagogical practices of questioning the ideological mainstream, grappling with the catastrophic, and critiquing oppressive systems of power, will at the very least become part of the political agenda.

According to Albert Camus, and as exemplified by public intellectuals such as Cornel West, Chris Hedges, and Noam Chomsky, the internal orientation required to cultivate and practise these virtues of truth-telling, fierce moral independence, and compassion, is that of rebellion or revolt (Camus, 1942, 1956). The challenge accounting scholars face, given this, in order to develop a more radical social accounting project is to shift from being social accounting intellectuals who are pragmatists to being social accounting intellectuals who are rebels. This shift does not offer ready-made “solutions” or “effective” strategies, but what it would do arguably is to give scholars the best chance of facing crises honestly and of confronting the systems of power that produce them.

6.4 CONCLUDING COMMENTS

This chapter has carried out a re-think of how scenario-building methodology, social accounting engagement strategy, and pedagogical processes could be re-oriented so as to overcome the limitations of the NSS initiative, identified in Chapter 5. It has identified how scenarios methodology could be reconfigured in more critical ways. It has also illustrated the

limitations of the NSS initiative's middle-of-the-road strategy and discussed how there are more radical possibilities if a shift to a strategy based on a pedagogy of the oppressed were adopted instead. And it has considered how dialogic education processes could facilitate the realization of these more critical and radical possibilities. In doing so, it has also identified some of the important barriers scholars may face in trying to practise what critical pedagogy actually demands. It shows that although dialogic processes are realizable, they would not be without costs. To cultivate a social accounting project that can be more effective in addressing the social-ecological crises of our time, that will recognize the catastrophes and confront the systems of power that produce them, will require moving beyond the comforts of the politically acceptable to a stance that "cuts against the grain".

CHAPTER 7

SOME CRITICAL SOCIAL ACCOUNTING POSSIBILITIES IN AN AGE OF COLLAPSE

DISCUSSION AND CONCLUDING COMMENTS

7.0 INTRODUCTION

“Hope has two beautiful daughters; their names are Anger and Courage. Anger at the way things are,
and Courage to see that they do not remain as they are.”

(St. Augustine)

This chapter draws on theoretical frameworks, empirical analyses, and exploratory reconstructions of the previous six chapters to provide concluding comments on the research project this thesis carried out. In order to re-think how social accounting theory and engagement could be re-oriented so that the social accounting project can become more effective in addressing today’s social and ecological challenges, critiques, first, at a number of levels were carried out that “posed problems” about how effective the social accounting research literature, dialogic SAR, and the engagement initiative I was involved with, the BCSD NSS initiative, might be in responding to today’s challenges. Second, a number of explorations were undertaken to consider some of the theoretical, methodological, pedagogical, practical, and intellectual shifts scholars may need to undertake in order to overcome the limitations identified that would enable the project to respond more effectively to these challenges.

In exploring the primary research question of how accounting scholars could *re-orient social accounting theory and engagement practice so that they can address more effectively the social and ecological crises faced today*, a number of research sub-questions have been considered. This chapter will begin by reviewing sub-question findings introduced in Chapter 1 and explored theoretically, empirically and reconstructively in Chapters 2, 3, 5 and 6. This review then provides the basis for discussion of the contribution and associated implications of my thesis. Following this, reflections, limitations, and ideas for future research will be considered. And finally, this thesis will close by offering some concluding thoughts on the future of the social accounting project, and what this thesis has taught me about the nature of radical research.

7.1 THE FINDINGS: A REVIEW AND DISCUSSION

The findings pertain to two main areas: the problematization of SAR, dialogic SAR, and the NSS initiative's engagement practice; and the theoretical reconstructions that explored how social accounting theory and engagement practice could be reconfigured so as to enable them to address more effectively contemporary social and ecological crises. In terms of the first area, findings from the critical problematization of SAR indicate that although it is now a theoretically and methodologically diverse field concerned with accounts of sustainability and SD accounting, when assessed from the pedagogical standpoint of its critical consciousness-raising capacities, much of the field is deficient because it underplays the depth and severity of social and ecological catastrophes by erasing rather than confronting the realities, and because it does not confront and problematize major systems of power, such as imperialism, capitalism, white supremacy, civilization and patriarchy. Findings from the problematization of dialogic SAR show that although it makes important advances in drawing on radical thinkers, such as Freire, to theorize how critical social accounting engagements could be carried out, not only does it echo the general silence regarding these catastrophes and major systems of power of the wider SAR literature, its interpretation of Freire is also underpinned by frames and symptomatic silences that align it more closely with domesticated forms of liberal pedagogy, rather than the radical pedagogy that Freire's dialogic approach to education arguably involves. Analysis of the BCSD project's NSS initiative indicates that although it draws from dialogic theory, and framed sustainability scenarios and exercises as critical consciousness-raising tools, the scenarios it produced not only echoed the wider SAR literature's sanitizing and legitimating tendencies to erase and underplay the realities of systemic violence and to reify rather than challenge major systems of power, but problematizations of its pedagogical approach to scenario-building and strategic approach to change suggest that a banking approach was adhered to and an approach to change that did not depart significantly from politically quietist, reformist, middle-of-the-road approaches to social change.

In terms of the second area, the theory-building chapters and sections of the thesis point to critical social theories SAR could draw on that would enable it to confront and analyse critically the major systems of power, and they also point to the more radical dimensions of Freire's work. When re-thinking how social accounts could be reconfigured in more radical ways, they show how scenario methodology could be reconfigured so as to

make it more effective in going beyond the limitations of uncritical, middle-of-the-road social accounts that erase the catastrophic and do not confront and problematize existing systems of power, and they considered the strategic, pedagogical, and intellectual shifts which, if taken, could enable our capacities to do so.

Findings which pertain to the empirical analysis of the NSS initiative can be further discussed on four levels: the sustainability scenarios' recognition of systemic violence and problematization of systems of power; ideological underpinnings; the underlying pedagogy of the scenario-building process; and the strategic approach to social change to which the initiative appeared to adhere.

The first level of questioning in Chapter 5 problematized the Four Futures scenarios in terms of whether they recognized some of the important realities of systemic violence and whether they confronted and challenged certain major systems of power that could be shown to be important structural drivers of social and ecological catastrophes. This analysis found, on the one hand, that the scenarios' strengths lay in their recognition of social inequalities, such as those based on gender, race, and class, and in their identification and problematization of some of the structural drivers of social and ecological crises. On the other hand, the analysis also found on closer consideration that the underlying frames the scenarios had used to make sense of these social and ecological crises downplayed their more catastrophic dimensions and reified rather than challenged major systems of power. While they considered gender inequality, they did not recognize the structural violence of women's oppression, or problematize the sexual and cultural dimensions of male dominance as well as patriarchy itself. They recognized race-based inequalities pertaining to Māori and other non-white social groups, but they erased the realities of colonization, imperialism and white supremacy. They problematized different forms of capitalism, but they sanitized its catastrophes and did not problematize capitalism itself. And they recognized the problem of ecological destruction but sanitized it by treating it as a problem of managing "resources" rather than of establishing relationships with natural communities, and by downplaying how ecocidal the processes of industrial civilization have actually been to these natural communities.

The second level of questioning looked into the NSS initiative's ideological and social origins. The analysis traced the NSS initiative's SD framework through the Brundtland Report, the SDPOA, and the series of international conferences and agreements which

established SD as an important public policy issue, and in doing so found that in terms of key motifs, conceptions of SD, and ideological underpinnings, the SD framework aligned closely with the ecological modernization discourse that came to dominate international SD public policy, and was also appropriated by the Fifth Labour Government, which introduced the SDPOA. Analysis showed how the NSS initiative, and the BCSD project more broadly, uncritically drew on and appropriated key ecological modernization motifs: this was reflected in its use of scientific rationality, recognition of the systemic nature of environmental harms, and its use of “win-win” rhetoric and “pragmatic” solutions such as full-cost accounting (that is, the Sustainability Assessment Modelling) and long-term planning frameworks. Such motifs lent ecological modernization discourse the appearance of being a “progressive” approach to SD public policy, but its theoretical framing actually accepted the legitimacy of capitalist social relations and avoided interrogating how other social hierarchies made the process of capital accumulation a highly racialized and gendered phenomena, and it failed to ask deeper questions about issues of social justice and the root systemic causes of global crises.

The third level of questioning considered the underlying pedagogy which appeared to inform the NSS scenario-building workshops. Analysis showed, on the one hand, that workshop organizers appeared to have many of the ethical values and concerns of critical pedagogy. The scenarios-building workshops and the scenarios themselves, for instance, aimed to challenge dominant “myths” or commonly-held beliefs, such as the “business-as-usual” framework that underpins current forms of socioeconomic activity, aimed to address “structural issues” such as the root “drivers” of social, economic and environmental change, and aimed to enable people to reflect critically on how current choices and social processes could lead to unpredictable future consequences. On the face of it, analysis found that the scenario-building workshops, in line with the dialogic SAR work BCSD researchers had also carried out (such as, Thomson and Bebbington, 2005; Bebbington et al., 2007a, b), appeared to be concerned with implementing a learning process and constructing a set of future scenarios for New Zealand that could enable the development of people’s critical consciousness when addressing SD issues and problems.

However, the analysis also found that the NSS initiative lacked many of the key elements and practices of critical pedagogy. Workshops organizers did not address the issues of what type of learning process or pedagogy ought to underpin the workshops, what types of

learning approaches were possible, and what type of learning process was currently the dominant form of education in our capitalist society, which would thus be the “default” type of education to most probably structure the workshops, if not scrutinized critically, challenged and changed. The issue of power relations between workshop organizers (the teacher-student relation) and how they might be addressed was not raised. And perhaps most crucially, the issue of how participants were supposed to treat knowledge (the relationship to knowledge) was not addressed and systematically discussed.

This was evident from how the SD frameworks of the Brundtland Report and SDPOA, and scenario planning methodologies were uncritically appropriated by workshop organizers, without questioning their ideological and social origins and the nature of the political presuppositions on which they were based. And it was evident in how the scenarios themselves failed to make visible and challenge critically the social hierarchies of capitalism, patriarchy, and ongoing imperialism and colonization that New Zealand and the international political-economy currently operates within, and that are also arguably the systemic root causes of the global crises that make SD such an important issue. Because of this, the workshops appeared more of a “managed” process in which the instrumental BCSD project goal of producing scenario “outputs” took priority over the critical pedagogical aim of transforming educational relations, developing the critical consciousness of participants involved, and producing scenarios that could confront social-ecological catastrophes and problematize existing systems of power.

The fourth level of questioning problematized the NSS initiative’s strategy of social change; analysis indicated that its strategy aligned more closely with top-down, reformist, middle-of-the-road approaches to change. Moreover, in tracing some of the socio-historical developments that have occurred since the BCSD project closed, the analysis raised questions about the effectiveness of middle-of-the-road interventions to realize institutional change by showing how interventions based on ecological modernization were consistent with but did not challenge the social liberalism/economic liberalism mix that has structured New Zealand’s public policy regime from 1984, when the Fourth Labour Party Government first implemented neoliberal public-policy reforms, through to the present day.

When considering how these limitations could be overcome, the exploratory reconstructions I undertook pertained to three main levels: exploring whether a sustainability

scenario, as a form of social accounting, could be methodologically reconfigured to render it more effective in addressing social and ecological crises; exploring how strategic shifts away from the middle-of-the-road-privileging of “working with those who hold the power” to strategies grounded on a pedagogy of the oppressed; and the pedagogical and intellectual shifts that may be required for scholars to carry out these dialogic engagements.

The first level of reconstructive exploration identified key methodological limitations in how the NSS initiative’s approach to scenario-building was carried out that were contributing factors in predisposing it towards downplaying the catastrophic dimensions of social-ecological crises and to overlooking and not problematizing existing systems of power. In doing so, it identified some ways that scenario-building could be reconfigured so as to render the scenario-building exercises more conducive to addressing social and ecological crises.

The second level of reconstructive exploration considered how some limitations of the middle-of-the-road strategy of social change, with which the NSS initiative aligned, could be overcome if strategy were re-oriented to engage with a “pedagogy of the oppressed” that would involve working with the oppressed to resist the destructive and pernicious effects that systems of power have been carrying out, rather than engaging with those who hold power and “using their terms of reference”. It showed that there were not only opportunities for engagement the NSS initiative had overlooked, because of its adherence to a middle-of-the-road strategy, but also that such engagement may have been conducive to more critical scenario-building processes because of how these social movements and groups are actively struggling against existing systems.

The third level of reconstructive exploration involved a problematization of the moral and philosophical presuppositions that underlie the middle-of-the-road approach to engagement and change with which the NSS initiative appeared to conform in order to consider whether they were consistent with the imperatives of critical pedagogy that scholars will need to adhere to in order to carry out dialogic engagements. While this problematization raised questions about whether a middle-of-the-road approach was actually consistent with the intellectual values of critical pedagogy, it also suggested that although dialogic education provided an emancipatory approach to engagement that could enable scholars to develop interventions and engagements for confronting catastrophic dimensions of social and

ecological crises, and for confronting the systems of power that produce them, important barriers will also need to be faced and overcome in order for scholars to be true to the moral and ethical imperatives that will be demanded.

7.2 CONTRIBUTIONS TO THE SAR LITERATURE

This study contributes to the SAR literature in four principal ways: in terms of literature review, it has developed a problematization of SAR and dialogic SAR that can enable scholars to assess it in terms of its critical consciousness-raising capacities for confronting the catastrophic dimensions and structural drivers of social-ecological crises; theoretically, it has outlined a way of understanding SAR as a hegemonic and ideological field that can be problematized in terms of “academic capture”, so as to render its underlying political assumptions more visible and to assess its critical consciousness-raising capacities; methodologically, it has offered an analytical heuristic that can be used to problematize and evaluate critically social accounting engagements from a critical pedagogical standpoint; empirically, it has carried out a critical evaluation of a research engagement initiative that made use of a social accounting technology – that of scenario planning – which could be used to facilitate emancipatory organizational and social change; and in terms of theoretical reconstruction, it has identified and discussed some of the methodological shifts that could render scenarios methodology more critical, and some of the strategic and intellectual shifts scholars may need to undertake in order to develop a social accounting project that can better address social and ecological crises. These contributions are expanded on below.

The problematizations of SAR and dialogic SAR, carried out in Chapter 2, and the theory-building in Chapter 3, address the call made by critical scholars to address concerns with “academic capture” in social accounting research (Everett, 2007). For a number of years, a series of radical critiques have drawn attention to the tendency of SAR to incorporate unreflectively the presuppositions of dominant ideological frameworks (see, for example, Puxty, 1986, 1991; Tinker et al., 1991; Cooper, 1992; Everett and Neu, 2000; Cooper et al., 2005), and to call on social accounting scholars to be more self-reflexive about the types of theories they adopt and how they should theorise social accounting practice (Everett, 2004; Gray, 2007). In spite of these concerns, as Everett (2007) noted, research that interrogates

self-reflexively this form of “academic capture” (p. 96) is still rare. Aside from the fact that it is often difficult for scholars to confront their own ideological biases and unconscious prejudices, one possible reason why there are not more examples of research that interrogates critically the nature of the theoretical paradigms being drawn on by scholars to inform research in the field has been the lack of a simple heuristic for contrasting the presuppositions of hegemonic liberal frameworks with those that underpin radical perspectives. The critique of SAR offered in Chapter 2 and the theory-building in Chapter 3 offer conceptual tools for not only rendering more visible the underlying presuppositions of research, but also for assessing them in terms of whether they can address the depth and severity of social-ecological crises and whether they can confront underlying systems of power.

Methodologically, the analytical framework used to evaluate the NSS initiative contributes to the literature addressing hegemonic engagement capture (O’Dwyer, 2003; Tinker and Gray, 2003). It offers a framework that enables a social accounting engagement to be problematized in terms the social account’s content and underlying methodology, its pedagogical process of development and implementation, and its strategic approach to social change. The analysis of the NSS initiative lends support to the idea put forward by early radical critiques of social accounting practices that if social accounting engagement and accountability processes were not underpinned by a critical pedagogical process whereby people’s current self-understanding and received forms of knowledge were not problematized and scrutinized critically, it is too easy for them to adopt and internalize unreflectively the ideological presuppositions of dominant discourses and existing systems of power (Tinker et al., 1991; Gray, 1998).

Empirically, this research contributes to the SAR literature by exploring how a social accounting technology – sustainability scenarios – was developed through a process of research engagement. This exploration was made in response to calls for well-theorized studies of social accounting engagements, using SEA technologies that needed to be studied in context (Gray, 2002; Herbohn, 2005; Larrinaga-Gonzales and Bebbington, 2001; Adams and Larrinaga-Gonzales, 2007). Social accounting scholars have noted that such studies would need to address what “real” change entailed (Gray et al., 1997), to address greater detail about whether and, if so, how SEA technologies may or may not challenge unsustainable ways of thinking and acting (Antheaume, 2007); and to address analyses of engagement processes that could go beyond end-point statements about whether change had

occurred to consider the different changes and struggles involved in the process itself (Larrinaga-Gonzales and Bebbington, 2001).

In response to these background calls, an analytical framework was developed to make sense of the data collected and to evaluate critically the NSS initiative. As detailed in Chapters 5 and 6, summarised above, the analysis considered four aspects of the engagement process: the critical consciousness-raising capacities of the scenarios to address social-ecological crises and to problematize existing systems of power; the ideological presuppositions of the engagement initiative; the educational conditions that appeared to underpin the scenario-building workshops; and the social change strategy that appeared to inform the engagement initiative.

A strength of this critical pedagogy-informed framework is its ability to offer explanations of social accounting engagements with critical “depth”, because they can identify underlying assumptions, ideological origins, pedagogical conditions, material constraints and wider socio-historical conditions that may have helped determine the shape and form the engagement ultimately took. In doing so, it helps address the under-theorization of SEA technologies and engagement processes that SAR has traditionally suffered from (Dillard, 2007; Tinker and Gray, 2003; Puxty, 1991).

Another strength of this critical pedagogy-informed analytical framework is that instead of addressing only the material effects or practical consequences of the engagement, it also addresses the crucial issue of whether the social accounts produced, and the engagement process itself, actually help or hinder the development of people’s critical consciousness about catastrophic dimensions of crisis and of the systems of power from which they emerge. Many studies of social accounting and change focus on particular institutional changes and the practical consequences of social accounts and engagement initiatives, but they ignore the pedagogical dimension and do not directly address whether these social accounting processes are actually “critical” or “emancipatory”, if assessed from this crucial standpoint of whether they can recognize the catastrophic and can problematize major systems of power (see, Gray, 2002, 2005, 2010, for reviews).

One of the insights from the analysis is the idea, if assessed from a critical pedagogy standpoint, that social accounts which accept rather than challenge fundamentally the existing parameters of “liberal economic democracy” and what may currently be “mainstream”, will

be deficient in terms of developing people's critical consciousness of social-ecological crises. On the one hand, it challenges the claims of some social accounting scholars about the "critical", "radical" or "emancipatory" potential of social accounts that are framed in this way (Gray et al., 1996, 1997; Owen et al., 1997), and it raises questions concerning the pedagogical capacities of the many forms of sustainability accounts and SD accounts currently promoted that conform to these parameters (Gray, 2010). This insight challenges social accounting literatures that have promoted these SD and sustainability accounting technologies as more "dialogic" or "emancipatory" because of how they appear to go beyond conventional forms of accounting (for example, GAAP) by having a longer term outlook, by recognizing a greater range of stakeholder voices, and by internalizing the social and environmental consequences ("externalities") of organizational activities (see, for example, Bebbington et al., 2001; Bebbington and MacGregor, 2003; Baxter et al., 2004; Cavanagh et al., 2006; Bebbington et al., 2007a) and by calling attention to whether they recognize or erase the catastrophic dimensions of social-ecological crises and problematize existing systems of power. On the other hand, it also lends weight to the idea put forward by critical scholars that if the emancipatory potential of social accounting is to be realized, far more radical forms of social accounting practice are needed that can go beyond these middle-of-the-road parameters (Tinker et al., 1991; Cooper, 1992; Lehman, 2001; Cooper et al., 2005). Although it departs from Thomson and Bebbington (2005) in important respects, as outlined in Chapters 2 and 3, the analysis lends weight to their idea that the content of social accounts is, importantly, the product of the educational process which produced it.

In terms of theoretical reconstruction, this research contributes to the critical SAR literature that has called for more radical and emancipatory forms of social accounting research that are informed by critical social theories that can enable analysis of the structural contradictions and systems of power, and that can seek to develop more critical approaches to social accounting, engagement and social change (see, for example, Tinker et al., 1991; Cooper et al., 2005; Shenkin and Coulson, 2007; Spence, 2009). In its exploration of how scenario-building methodologies could be reconfigured so as to render them more critical, this research contributes to the SAR literature that has sought to explore what social accounting could be – what Gray (2002b) refers to as the literature on "new imaginings of new accountings," "kite-flying" and "speculation" (pp. 699, 696). In doing so, this research shows how scenarios methodology could be reconfigured so as to be more effective at identifying the catastrophic dimensions of social-ecological crises and at identifying and

problematizing existing systems of power. This challenges arguments put forward by liberal, “middle-of-the-road”, neo-pluralist scholars (Gray et al., 1987, 1996; Owen et al., 1997), and accepted implicitly by those who continue to use SEA technologies, such as FCA (full-cost accounting) in which these social hierarchies are overlooked, that social accountings need to be “diluted”, given the dominance and pervasiveness of liberal frameworks (Gray et al., 1996; Ball, 2007). Moreover, in doing so, this research supports Cooper et al.’s (2005) contention that social accounts can – and *should* – make visible the links between particular social sites under investigation, or being accounted for, and the wider power relations and social totality of which they are a part, and shows *how* to do so.

Through its re-think of engagement pedagogy and social accounting change strategy, this research contributes to the ongoing discussion within SAR regarding whether social accounts and engagement initiatives have emancipatory potential and how they could be realized (Puxty, 1986, 1991; Gray et al., 1987, 1995, 1996; Tinker et al., 1991; Cooper, 1992; Everett and Neu, 2000; Neu et al., 2001; Shenkin and Coulson, 2007; Spence, 2009; Gray et al., 2009; Dillard, 2010). Its discussion of the NSS initiative’s change strategy, particularly in light of subsequent socio-historical developments, lends weight to earlier criticisms of middle-of-the-road engagements (Tinker et al., 1991) and supports calls for strategic shifts to working with democratizing groups which are antagonistic to existing systems of power. It affirms recent shifts within the SER literature for social accountability and engagement processes to be more firmly rooted in social movements and activist struggles (Shenkin and Coulson, 2007; Spence, 2009; Owen, 2008). Its re-think of the pedagogical process through which engagements could be carried out, moreover, shows how social accounting engagements could be radicalized if underpinned by dialogic pedagogy. In doing so, however, its discussion also identifies important constraints and barriers social accounting scholars will need to face when trying to develop a social accounting project that can respond more effectively to social-ecological crises. By considering the underlying moral imperatives of critical pedagogy, this research exposes certain problems with the middle-of-the-road approach, suggesting that although dialogic education can offer emancipatory possibilities by which social accounting engagements could be radicalized, scholars will need to go beyond the rationalizations of “pragmatism” and calls to be “practical” in order to realize these possibilities, so that the truth-telling which radical critique makes possible can be made central to social accounting research.

7.3 LIMITATIONS OF THE RESEARCH PROJECT

In carrying out this research, I have attempted to maintain a degree of rigour, as related to the critical paradigm in which the study is situated by focusing on issues of social domination, ideological and material contextualization, and problematization, which this tradition requires. This thesis has analysed the ways in which certain social accounting practices are mediated by ideological and material systems of power, critiqued the role they might be playing in uncritically reproducing and reinforcing these systems of power, and explored how they could be more effective in confronting and challenging these systems of power. And underpinning this critical orientation is a belief in the liberating power of critique: the idea is that the critique of ideological and material systems of domination, identifying and challenging how they are insinuated into people's lives and social practices, can empower people to break free of these ideological constraints and to organize collectively to transform materially these systems of power (Freire, 1972). Brian Fay and other critical scholars have pointed out, however, that there are inherent limitations and problems associated with critical research that grounds itself on notions of enlightenment, empowerment and emancipation that should be recognized (see, for example, Fay, 1987).

There are limits to the power of critical reason to be a practical force for emancipatory change for various reasons. Some of these general limitations include epistemological limitations and therapeutic limitations (Fay, 1987). Epistemological limits are due to the historically constituted nature of all forms of critical social scientific knowledge which makes them inherently partial, one-sided, and context-bound, and always insufficient in terms of adequately capturing the identity of a people or community being evaluated or critiqued, and comprehensively accounting for the complexity of social reality. These epistemological limits impose constraints on the realizability of the regulative ontological ideal of rational self-clarity that critical social science tries to pursue, and they also place limits on the ability of critical reason to engender rational consensus since this opacity produces the possibility of rational disagreement even in the people that it is trying most to reach. There are limits, in this sense, to the regulative ideal of rational collective clarity (Fay, 1987). Therapeutic limits arise from our embodiment in the material and social world. This material and embodied nature means that critical transformations in our self-consciousness (or self-understandings)

do not necessarily translate to changes in social practice since our behaviours are often also inscribed somatically in our bodies rather than just in our heads, and in the ways in which we are embedded in cultural traditions and networks of social relations, including relations of intimidation and force, that constrain how we actually act and how social change unfolds. In this sense, there are definite limits to the regulative ideal of autonomy that critical praxis seeks to attain (Fay, 1987).

There are a number of important implications that these insights into the limits of critical reason have for this thesis. First of all, regarding methodology, these epistemological limits impose certain constraints on the generalizability of the insights produced in this thesis. There are questions, for instance, about how generalizable the findings from the critique of the NSS are in terms of their implications for SAR more generally given the temporal and context-bound nature of the case study. One of the ways that I have tried to overcome this methodological constraint, however, was to show how there are important similarities and connections between how this sustainability scenario-building initiative appeared to sanitize and reify major systems of power and also how the same trends could be discerned within dialogic SAR and the wider SAR literature. To a certain extent this should not be surprising because these social systems are “macro” structures; they mediate most social practices.

Secondly, in terms of theory, there are questions around how applicable or universally valid theories, whether social theories or pedagogical theories, might be that are developed in one context and applied to others. Freire’s critical pedagogy, for instance, was developed primarily in Third World settings and there are questions around how useful it is for struggles in “First World” contexts. The limits of critical social science also mean that the theorists and theories used in this thesis cannot be treated as adequate, comprehensive or the only ones that we could use to critically evaluate and re-think social accounting praxis. And equally, they cannot be treated as not without their own inherent limitations and problems that arise as a result of their historically constituted and context-bound nature. Marx and Freire, for instance, can be criticized for unreflectively incorporating sexist and Eurocentric assumptions into their work, and Freire’s critical pedagogy has been criticized for unreflectively incorporating Enlightenment, modernist, and anthropocentric assumptions that not only devalue indigenous ways of being, but also can be shown to be complicit in perpetuating the ecological crisis (see, for example, Eagleton, 2011; hooks, 1995; Bowers and Apffel-Marglin, 2008). What I appreciate about Freire’s critical pedagogy, however, as bell hooks herself has

pointed out, is that it offers exactly the sort of pedagogical practices of self-reflection, ideology critique, critical social analysis, and dialogue, that can surface these internalized blindspots and biases (hooks, 2003). And this is why I chose to use Freire in this thesis as a way of problematizing and re-thinking SAR. Rather than treating complete rational self-clarity as the aim, the purpose of the thesis has been to produce critiques that can function as dialogic interventions into the debates and discussions within SAR about social accounting's emancipatory potential and the social accounting project's future direction that can *begin* to help to raise people's awareness of how we might currently be complicit in uncritically accepting problematic ideological values and assumptions that reinforce and reify systems of power.

Thirdly, in terms of analysis, we have to recognize that in focussing on certain aspects of social accounting praxis (in this case, the pedagogical capacity of consciousness-raising, and using only certain criteria), I have overlooked and under-emphasized others. What I have underplayed, more specifically, in assessing these social accounting practices in terms of their consciousness-raising capacities to assess the depth and severity of social-ecological crises and to confront and problematize major systems of power, are the empowering aspects and progressive effects that less-than-radical interventions can produce, and the subjective experiences, tensions, and internal struggles that scholars might actually be going through when carrying out these practices. As Chapter 6 has discussed, this has been a criticism that social accounting scholars have often directed radical critiques of social accounting, and I think there is a certain value in doing this sort of work. At the same time, however, I also think we need to be careful that the focus scholars give to these "positive" or "empowering" aspects of less-than-radical forms of social accounting praxis do not serve as justifications for social accounting practices that sanitize the catastrophic dimensions of social-ecological crises and that function to reify existing systems of power, and rationalizations that scholars can use to avoid confronting and challenging these systems of power. If we are serious about developing a social accounting project that actually recognizes the depth and severity of social-ecological crises, we have to be less concerned about what less-than-radical initiatives do well, and more about the fact that they are less-than-radical in not only falling short of recognizing the depth and severity of these crises and elucidating structural inequalities and social totalities, but also how they actually sanitize and legitimate existing systems of power. Similarly, if we are serious about developing a radical social accounting project that takes seriously the intellectual tasks of honestly facing social-ecological crises and confronting

existing systems of power, we have to be less concerned about how “emancipatory”, “enabling” or “progressive” our less-than-radical research might be, and more concerned about the fact that we often not only accept less-than-radical research agendas, but also as Chapter 6 has discussed, how we use “radical” or “emancipatory” rhetoric and various other rationalizations to legitimate these less-than-radical approaches, and also to prevent serious critique of the ways in which we as scholars choose to privilege collusion and collaboration with existing systems of power rather than to carry out what is arguably our primary task as public intellectuals which is to critique and challenge these systems of power. I have “bent the stick” in the direction of focussing on the more “negative” aspects of these social accounting practices because I think our research and our interventions have to be measured against how well they confront and challenge existing systems of power.

Fourth, and finally, these epistemological and therapeutic limits mean that the critiques and re-thinking of social accounting praxis carried out in this thesis cannot be regarded as adequate, comprehensive, the only way by which to assess social accounting, and I also have to be open to the possibility that I have made some mistakes or could just be plain wrong in some of my views, and that they might need to subsequently revised. This is the only way of guarding against reproducing the same elitism and hierarchy that critical social science aims to address. Brian Fay has shown how radical movements have often degenerated into elitism whenever an absolutist stance is taken and views are dogmatically held, and whenever instrumentalist strategies to change are pursued which are detached from the wider populace (Fay, 1987). Given the polemical and somewhat trenchant way in which I have critiqued the social accounting practices that have been evaluated in this thesis, it might seem as if there is a tension between my desire for dialogue and the absolutism of my view of the world. I would suggest, however, that it is a mistake to confuse “absolutism” with being forthright about the truth-claims that one makes and that have to be true or “absolute” in order for one’s arguments to make sense (see, Eagleton, 2004, especially Chapter 5). This thesis is certainly based on particular truth-claims that have to be true or “absolute” in order for the critiques and analyses deployed to make sense,⁸⁹ but this is not the same as being

⁸⁹ The truth-claims on which my critiques of social accounting are based, for instance, would include: the idea that we under social systems that are imperialist, capitalist, white supremacist, and patriarchal; that these social systems are oppressive and fundamentally illegitimate given that they are based on forms of systemic violence, relations of domination and subordination, and produce socially and ecologically catastrophic effects; that the social accounting practices analysed and critiqued can be shown to sanitize and downplay these consequences and reify rather than challenge these systems of power; that these tendencies are not just due to mere oversight or to “pragmatic” rationalizations, but rather also have to do with intellectual capitulation and an unwillingness to confront certain forms of privilege (cultural capital, class privilege, white

absolutist about these truth-claims because I am open to being proven wrong. I have tried to offer argument, evidence and analyses to support these truth-claims, but I am open, as should be the case in any dialogic approach to research, to evidence and argument that might disprove or undermine the validity of these claims. If there is evidence, for instance, to show that we do not live under capitalism, white supremacy, and male supremacy or that the NSS initiative has not sanitized their realities and legitimated these systems, I am willing to re-visit my claims that we do and it does. Similarly, if there is evidence to show that the wider SAR literature, bar a few exceptions does not do the same, and that such “silences” have nothing to do with intellectual capitulation or various forms of privilege and power (class privilege, white supremacy, and male privilege), I would re-visit my analysis that it does. What I would question, in light of this, is the reason for why critical research such as this often provokes the perception that it is somehow “absolutist” simply when it tries to be forthright about confronting existing systems of power and about challenging the ways in which social accounting practices collude in legitimating these systems of power. Terry Eagleton has shown that not only is the notion of “absolute truth” often mistakenly conflated with absolutism or dogmatism by certain variants of postmodern social theory, but also that this has the problematic effect of marginalizing the insights of radical perspectives which are based on certain absolute truth-claims, and legitimating tepid forms of relativistic postmodern critique that do not radically challenge the *status quo* (see, Eagleton, 2004, especially, Chapter 5).

One of the ways that critical social science often unreflectively reproduces the elitism that it is trying to address is by instrumentally imposing one’s values value-system on other people who might not necessarily share, want or agree with these values. One of the ways that I have attempted to avoid these problems has been to adopt the orientation of *immanent* critique whereby the critiques of the NSS initiative, dialogic SAR, and SAR have been simply measured against the values that the people in these fields themselves purport to have. In a sense, I have asked questions such as: If we claim to be about “transparency”, why do our practices tend to sanitize the catastrophes of systems of power? If we claim to be concerned about “sustainability”, and sustainability has to do fundamentally with equality, why do tend to overlook the ongoing realities of colonization, genocide and imperialism as well as the ongoing holocausts that capitalism, white supremacy, and patriarchy arguably are? If we claim to be concerned about ecological sustainability, why do so many of our practices

privilege, gender privilege, etc.); and that there are far more critical and radical ways of approaching social accounting praxis.

overlook systems of power such as capitalism, patriarchy, and civilization that can be shown to be crucial structural drivers of ecocidal growth? If we claim to be egalitarian, why do we reproduce top-down conceptions of change? In this way, rather than importing values from the “outside”, what immanent critique does is highlight the ways in which our own practices might fall short of our own stated ideals. Moreover, rather than attributing this “gap” to people’s inherent or “natural” psychological predispositions, what I have tried to do instead in identifying the ideological and material constraints that scholars might be operating under, including the presence of various forms of privilege (for instance, class privilege, white privilege, male privilege), is to point to social conditions that we could challenge and change that could help if we wanted to bridge this gap and develop SAR into a field that can confront these systems of power. Again, this is no guarantee that “all our problems will be solved”, but it offers a way of facing certain “silences” and certain systems of power that we often overlook. Rather than viewing this research as a “Final Word,” therefore, the critiques of social accounting put forward in this thesis are intended more as dialogic interventions which by bringing to light the problematic ways social accounting practices may be complicit in reproducing these systems of power, it can help engender critical discussion about how these tendencies could be addressed.

7.4 FUTURE RESEARCH

This research opens up a number of future research possibilities in terms of expanding the critical possibilities of social accounting research: first, the problematization of SAR and dialogic SAR could be used as a platform for undertaking more focused studies of “academic capture” (Everett, 2007); secondly, the reconfigured approach to scenario-building could be used to inform future scenario-building exercises to see whether it could be used, particularly in engagements with activists and social movements, to develop more critical scenarios; and thirdly, the analytical framework used to evaluate the NSS initiative could be used to develop social accounting “meta-theory” that is able to evaluate critically other forms of SD accounting and social accounting, and for thinking through and developing social accounts that could address the catastrophic and critically problematize systems of power.

The purpose of using the conceptual tools developed in this research when undertaking future studies into the “academic capture” of SAR is not to engage in a form of “navel-gazing”, as Gray (2005) suggests, but rather to render some of the ideological assumptions and biases of the field more visible so that theoretical development can occur with the intention of addressing and overcoming these biases; then the systems of power these biases hid initially can become the central objects of analysis and critique, and as an academic community, a serious discussion can then be held about how these biases could be overcome. More research is currently needed which exposes, for instance, male privilege in SAR, looking more closely at how it marginalizes feminist voices and perspectives, thereby leading social accounting researchers to overlook research into the interconnections between social accounting practice and institutions of male dominance and male supremacy itself. Similar investigations into white privilege and class privilege should also be carried out. If undertaken well, these investigations should expand the research questions scholars consider “legitimate research”, and would enable researchers to identify issues of social and ecological justice that were previously overlooked.

Among opportunities this research opens up is for more social accounting research into sustainability scenarios and scenario-building exercises. As argued earlier, sustainability scenarios, if reconfigured and developed in critical ways, have significant critical consciousness-raising capacities in terms of helping people develop their critical understanding of social-ecological crises. An important area for future research in this regard, is research into scenario-building engagements that are carried out with activist and social movements which resist existing systems of power.

There have been calls over the years to develop social accounting “meta-theory” (Gray, 2002; Bebbington et al., 2007b). The value of using the critical analytical framework of this thesis to evaluate other social accounting engagements is that it would enable critical evaluation at a number of levels that would render visible the ideological presuppositions and material conditions under which social accounting practice and research occur. Its use of intersectional critical theory would enable analysis of how social accounting processes may be mediated by these various intersecting systems of power. As such, it would provide a meta-theoretical basis for not only problematizing social accounting engagements, but also for exploring how they could be reconfigured in more critical ways.

7.5 CONCLUDING THOUGHTS

This thesis has sought to explore how the social accounting project could be re-oriented so that it could more effectively confront the social and ecological crises of today. It has challenged how SAR erases and sanitizes the realities of systemic violence which the intersecting systems of imperialism, capitalism, white supremacy, civilization and patriarchy inflict on those at the bottom of our social hierarchies. It has challenged some of the “silences” and underlying ideological assumptions in SAR that may prevent it from challenging these systems of power. It has challenged the way certain forms of dialogic SAR have been complicit in this erasure and silence. It has critiqued and challenged a sustainability scenarios initiative for reproducing these problematic effects. And in carrying out reconstructive explorations of social accounting theory and engagement practice, it has sought to identify how these limitations could be overcome. In challenging politically quietist approaches to social accounting, it affirms what other radical scholars have shown in classroom contexts (such as, Boyce and Greer, 2013) and in wider engagement initiatives (such as, Cooper et al., 2005) – that more radical forms of social accounting praxis are possible, although not without their costs. In carrying out these critiques, I do not pretend to know how humanity can solve the formidable social and ecological challenges we are globally confronted with, but I have been guided by the idea that among reasons these crises are deepening and not being adequately addressed is that for various reasons people neither face how catastrophic these crises are, particularly to those at the bottom of social hierarchies, and nor people confront the systems of power from which these catastrophes emerge. If accounting scholars are to develop a social accounting project that is rooted in the moral imperatives of truth-telling, justice, compassion, and solidarity with the oppressed, they at least must take these steps. I hope this PhD can be a contribution towards those steps.

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