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FORGING LINKS BETWEEN SEA AND CIVIL
SOCIETY DISCOURSES

Judy Brown, Jesse Dillard

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The “Death of Environmentalism” Debates: Forging Links between SEA and Civil Society Discourses

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Abstract

Social and environmental accounting (SEA) is currently going through a period of critical self-analysis. Challenging questions are being raised about how SEA should be defined, who should be doing the defining, and what the agenda should be. We attempt to engage and enrich these debates from both a process and content perspective by drawing on the political philosophy of agonistic pluralism and a set of debates within the environmental movement – “the death of environmentalism” debates. The contribution of the paper is twofold: to set forth the death of environmentalism debates in the accounting literature and, in doing so, to contextualize and theorize the contested nature of SEA using agonistic pluralism. In contrast to consensually-oriented approaches to SEA, the desired outcome is not necessarily resolution of ideological differences but to imagine, develop, and support democratic processes wherein these differences can be recognized and engaged. We construe the “Death” debates as illustrative of the contestable practical and political issues facing both SEA and progressive social movements generally, demonstrating the context and content of the deliberations necessary in contemplating effective programs of engagement. The SEA community, and civil society groups, can benefit from the more overtly political perspective provided by agonistic pluralism. By surfacing and engaging with various antagonisms in this wider contested civic sphere, SEA can more effectively respond to, and move beyond, traditional politically conservative, managerialist approaches to sustainability.

Key words: agonistic pluralism, death of environmentalism, social and environmental accounting, polylogic/dialogic accounting

The “Death of Environmentalism” debates: forging links between SEA and civil society discourses

1. Introduction

In recent years, many have raised challenging questions about social and environmental accounting (SEA) research and practice.¹ A, if not *the*, critical issue concerns the praxis of SEA as reflected in the debates surrounding engagement.² As Bebbington et al. (2007b, p. 358) observe, “there are disagreements about what work needs doing, who to work with in order to achieve change, and how engagements (if they are to be undertaken) should be conducted”. Some take a more “technical/professional” approach to engagement, focusing on developing tools, models, and metrics for use by business and policymakers. At the other end of the spectrum, others³ advocate an overtly political approach along the lines of a social movement and/or engagement focused on (re)empowering the public sphere.

The activities engaged in by many of those who identify themselves with “SEA projects” have been largely technical, developing new decision-making models and performance reports sometimes in partnership with government and business organizations.⁴ Politics, if acknowledged at all, are generally consensual. These initiatives, while important in taking SEA outside the academy, have encountered significant challenges in terms of promoting far-reaching change in organizational and social practices.⁵ The write-ups of these collaborative experiments

¹ See Bebbington et al. (2007a,b); Brown (2009); Cooper et al. (2005); Dillard and Brown (2012); Dillard and Roslender (2011); Everett (2004, 2007); Everett and Neu (2000); Gray (2002a, 2007, 2010); Gray et al. (2009); Lehman (2001, 2010); Neu et al. (2001); Owen (2008); Parker (2005); Shenkin and Coulson (2007); Spence (2009); Spence et al. (2010); Tinker and Gray (2003).

² See Adams and Larrinaga-González (2007); Bebbington et al. (2007a,b); Burritt and Schaltegger (2010); Cooper et al. (2005); Gray (2002a); Lehman (2010); Owen (2008); Parker (2005); Shenkin and Coulson (2007); Spence (2009).

³ See Archel et al. (2011); Cooper et al. (2005); Lehman (2010); Neu et al. (2001); Shenkin and Coulson (2007); Spence (2009); Spence et al. (2010); Tinker et al. (1991).

⁴ See Adams and McNicholas (2007); Bebbington (2007); Gray and Bebbington (2001); Perez et al. (2007); Burritt and Schaltegger (2010).

⁵ For example, see Adams and Larrinaga-González (2007, pp. 337-39) for discussion of concerns regarding “managerial capture” and Archel et al. (2011) for an example of capture within a policy setting context.

generally close with a call for patience, arguing that social change is necessarily slow and incremental (e.g. Bebbington et al., 2007b, p. 369; Burritt and Schaltegger, 2010, p. 843). Apparent “failures” and “disappointments” in SEA interventions are often attributed to factors such as institutional inertia, communication lapses, lack of knowledge of “best practice” reporting and/or a lack of time and resources.⁶ Scholars at the critical end of the spectrum, by contrast, view win-win approaches as politically naive and favour a more adversarial approach linked to contemporary social struggles and social movements.⁷ Faced with its perceived inability to achieve progressive social change, some commentators are calling for the “end of SEA” as we know it. Recent calls for the “renewal” of SEA range from concerns such as those expressed by Gray et al. (2009, p. 545) that “social accounting is losing its energy and revolutionary zeal” and Owen (2008, p. 254) lamenting that “the apparent failure of SEA research to influence practice does raise serious questions as to whether our efforts amount to nothing more than ‘chronicles of wasted time’”, through to Spence et al.’s (2010) pleas for the jettisoning of SEA’s current “cargo” (including key concepts such as accountability).⁸ These contending perspectives have a lengthy pedigree in both the SEA and critical accounting literatures.

While the debates within and across different constituencies in SEA are not new, they still tend to be somewhat inward-looking and limited in terms of the wider dialogues to which they connect. In particular, little explicit attention has been given to various progressive communities (e.g. civil rights, labour, feminist, gay and lesbian, and green movements) that have long grappled with similar issues.⁹ Scholarship and praxis in these communities draw from extensive experience with social change initiatives. As such, they offer potential insights into linking the

⁶ See Adams and Larrinaga-González (2007); Adams and McNicholas (2007); see also Aras and Crowther (2009, p. 286) pointing to SEA as a natural process of maturation as firms “understand the benefits of greater disclosure”.

⁷ See Cooper et al. (2005); Carter and Toms (2010); Hanlon (2010); Neu et al. (2001); Shenkin and Coulson (2007); Spence (2009); Spence et al. (2010); Tinker et al. (1991); Tinker and Gray (2003).

⁸ Indeed, in relying on politically conservative theories such as legitimacy and stakeholder theory, Spence et al. (2010) query whether SEA ever really displayed “revolutionary zeal”.

⁹ This point is noted, but not developed, in Bebbington et al. (2007b, p. 358).

democratizing potential of broader social movements with SEA.¹⁰ Because of its close relationship with SEA, the larger environmental movement provides an obvious area to consider. In the following discussion, we focus on Shellenberger and Nordhaus' (2004; 2005a,b; 2007) proclamations of the “death of environmentalism” and related academic and activist debates. The “Death” debates have received much attention within and outside academia, though not yet in accounting. Shellenberger and Nordhaus (2005a) and their followers – collectively referred to as “the reapers”¹¹ – claim that mainstream environmentalism is not capable of dealing with the challenges of sustainability and needs to be “radically reconceptualized” and “updated into something more relevant”. Their analysis has brought spirited challenges from both the more conservative and radical arms of the environmental movement (academics and practitioners); with strong parallels to many of the discussions currently taking place within SEA.

Our primary purpose is twofold. First, we articulate the “Death” debates and, in drawing attention to the heterogeneity evidenced in these debates, contextualize the contested nature of SEA. Second, we reflect on SEA-civil society engagements in light of these debates, utilizing an approach based on the political philosophy of agonistic pluralism (Brown, 2009; Dillard and Roslender, 2011; Dillard and Brown, 2012). In contrast to the consensually-oriented approaches evident in most SEA theory and practice, this approach seeks to explicitly recognize and engage contestations among groups with divergent ideological perspectives in the interests of fostering progressive social change. We argue that mainstream and SEA accountants have largely downplayed and/or under-theorized contingency and conflict and their implications for SEA-civil society engagement. They typically ignore these aspects or deny them in various depoliticizing moves. Agonistic pluralism, by contrast, views these features as enduring, if not ineradicable, dimensions of the social world (Mouffe, 2005, p.17) that provide “conditions of

¹⁰ See Brown (2009); Cooper et al. (2005); Neu et al. (2001); Owen (2008); Shenkin and Coulson (2007); Spence, (2009); Spence et al. (2010). Further, we contend that contemplating “on the ground” social activists’ perspectives can complement and enrich SEA research that draws on the work of Bourdieu, Freire, Bakhtin, Gramsci, Laclau and Mouffe and other social theorists (e.g. Bebbington et al., 2007b; Brown, 2009; Shenkin and Coulson, 2007; Spence, 2009).

¹¹ So labelled for their grim diagnosis of mainstream environmentalism and calls for its “death”. Shellenberger and Nordhaus (2005a) stress that, while intending to be provocative, they never claimed existing environmental organizations should “close their doors”. Rather “what needs to die is a particular conception of what environmentalism is and how environmental advocacy and campaigns are organized and run” (ibid.).

possibility” for progressive social transformations. As such, we argue that agonistic pluralism offers a promising basis for a new (re)energized SEA and a means of forging links between SEA-civil society discourses. Following Gray et al. (2009) and others, a key aim is to propose new imaginings that help (re)build SEA as a “critical” intervention.

The discussion is organized as follows. In Section 2, we consider three main themes in the “Death” debates, namely contestation over mainstream environmentalism’s alleged: (i) technocratic approach to issues, knowledge, and politics; (ii) failure to articulate comprehensive views, alternative values and inspiring visions; and (iii) failure to build effective progressive alliances and public support. For each theme, we outline issues raised and solutions proposed by the “reapers”, consider counter-critiques provided by their critics,¹² and draw attention to connections with SEA debates. In Section 3 we reflect on SEA-civil society engagement in light of the “Death” debates. Employing an agonistic pluralism lens, we address: (i) the possibility of an SEA that transcends politics and ideology, (ii) the heterodox voices of engagement, and (iii) the tensions between consensus building and adversarialism. Within the context of agonistic pluralism, we consider SEA and its relationship with other interested groups as well as critical accountants and provide examples of how we might begin to theorize adversarialism within an SEA context. Section 4 provides some concluding comments.

2. The “death of environmentalism” debates: the reapers, their critics and links to SEA

We have become convinced that modern environmentalism, with all of its unexamined assumptions, outdated concepts and exhausted strategies, must die so that something new can live (Shellenberger and Nordhaus, 2004, p. 10)

For Shellenberger, Nordhaus and their supporters, there is something of a paradox surrounding modern environmentalism. Analogous with Gray’s (2010a) reflections on SEA, at one level the movement seems very successful. Environmental organizations “are generally larger, stronger, better funded, and more knowledgeable than ever before” (Meyer, 2005a, p. 69) moving from the “fringes” to the mainstream, with growing memberships and relatively broad

¹² We focus on criticisms from the environmental justice movement and critical democratic theory which we consider have particular pertinence to SEA.

support. However, the movement seems ill-equipped to deal with contemporary challenges. For example in the United States, Meyer (2005a, p. 69) observes that nothing was accomplished during the Clinton-Gore or Bush eras to compare with “such landmark victories as the National Environmental Policy Act, the Clean Water Act, and the Endangered Species Act, which a much more inchoate movement won a generation ago”. While public support may be relatively high, it is also “quite shallow” (ibid.), and most significant indicators of social and environmental health continue to head “in the wrong direction” (Werbach, 2004, p. 3).

Shellenberger and Nordhaus (2004; 2005a,b; 2007) contend that, while “successful”, modern environmentalism has not been more effective because its concepts, methods, ways of framing issues, and modes of engagement are outmoded. To advance the movement needs to interrogate its “most basic assumptions about who we are, what we stand for, and what it is that we should be doing” (Shellenberger and Nordhaus, 2004, p. 8). SEA faces similar issues.¹³ In addressing these questions, Shellenberger and Nordhaus and their supporters charge that modern environmentalism suffers from three main interrelated weaknesses. It frames the issues, knowledge, and politics in a narrow, technocratic way; the proposed solutions fail to articulate comprehensive views, incorporate alternative values, and inspire compelling visions of the future; and presents a political program that fails to conceptualize and build effective progressive alliances and public support necessary to achieve long-term social change.

Shellenberger and Nordhaus (2004, p. 33) argue that these factors – individually, and particularly in combination – have left the environmental movement vulnerable to neo-conservative political agendas. More generally, progressive groups have been “strategically disadvantaged when confronted with value based, longer range, and more carefully framed hard-right advocacy” (Pope, 2004) manifested in the dominance of “business case” and “ecological modernist” framings (cf O’Dwyer, 2003; Brown and Fraser, 2006; Spence, 2007; Owen, 2008; Gray et al., 2009; Lehman, 2010).

¹³ See, e.g., Gray’s (2006, pp. 803-04) observations regarding “managerialist business as (-almost) usual” SEA approaches that place a heavy reliance on “existing mechanisms, assumptions and pre-conceptions” in the form of positivistic metrics, tools and research methods.

Shellenberger and Nordhaus (2005a) and their supporters contend that the environmental movement needs to be “radically reconceptualized” and “updated into something more relevant” rethinking the movement’s concepts and assumptions, strategies, and political identity. The movement needs to move away from its technocratic discourse and narrow scientific perspective, paying more explicit attention to values and politics yielding an aspirational politics energized through discussion and debate of values and visions that link issues more directly to everyday life experiences and concerns. The aim should be to build new political alliances based on shared values and to reposition environmentalism as part of a progressive agenda for long-term social and political change. We also consider these proposals through the critique presented by the environmental justice movement,¹⁴ facilitating a more critical pluralistic perspective.

Shellenberger and Nordhaus’ (2004, 2005a, 2007) proclamations of the “death” of environmentalism and their proposed solutions have sparked vigorous and wide-ranging debate within and outside academia. The criticisms we consider relate to the way Shellenberger and Nordhaus: criticize and frame the issues addressed especially as they relate to the perceived importance of technical dimensions; the limitations of their solutions in terms of views, values, and vision; and the conservative nature of their proposed political program. We articulate each in terms of the issues raised, the reapers’ proposed solutions, and the counter-critiques developed by their opponents. We also link these contending perspectives to related positions in SEA. The debates are summarized in Table 1.

***** Insert Table 1 here *****

¹⁴ The environmental justice movement is a grassroots movement concerned with linkages between environmental issues and broader social and economic injustices. It emerged in the mid-1980s when a network of neighborhood activists, led mainly by women and minority groups from poor communities, began resisting local environmental hazards (e.g. toxic dumping) (Meyer, 2005a, pp. 70-1). The movement has much longer historical roots in the 1960s civil rights movement (Gelobter et al., 2005). A pivotal event was the 1991 First National People of Color Environmental Leadership Summit. For further background, see the Environmental Justice Resource Center, <http://www.ejrc.cau.edu/>.

Technocratic approach to concerns, knowledge, and politics

The issues. Technocratic discourse is tied to the 17th century Enlightenment view that facts and values are separable and that “if you just tell people the facts, they will reason to the right conclusion – since reason is universal” (Pinker and Lakoff, 2007, p. 66). Environmentalists formulate issues under the assumption that they can “win” debates and overcome ideological and corporate opposition by using sound scientific evidence to prove “*the truth*” (e.g. about anthropocentric climate change), and that once the public is educated about “the facts”, they will facilitate change (Shellenberger and Nordhaus, 2005b, p. A31). Shellenberger and Nordhaus (2004, p. 13) describe this as a form of *literal-sclerosis*, whereby social change is viewed as the result of people speaking “a literal ‘truth to power’”. Such a position is analogous to SEA’s focus on disclosure, a problem we might diagnose as *disclosure-sclerosis*. The presumption seems to be that accountability can be achieved by making visible (disclosing) the actions of corporations, of speaking “truth to power” and that transparency will lead to change. This view is not only naive (e.g. in terms of ignoring the entrenched nature of ideological frames, the powerful vested interests involved and psychological fears associated with fundamental change), but has also been “politically disastrous” (Shellenberger and Nordhaus, 2005b, p. A31).

In attempting to influence decision-makers and to make problems manageable, environmentalists have invested considerable energy in turning interrelated concerns into discrete policy issues with technical solutions (e.g. pollution controls, fuel efficiency standards). In developing operational reporting regimes, SEA also risks providing reductionist and discrete representations that disguise complex and antagonistic interrelationships and obscure “their context and their web of connections” (Werbach, 2004, p. 8). Typically “environmentalism” is defined narrowly, with “nature” construed as a distinct “thing”; something “out there”, separate from humans, and as such, measurable and representable. Environmentalists view themselves as “protectors” and “defenders” of this reified thing, with “deeply rooted connections to other public concerns” disappearing from sight (Meyer, 2005a, p. 70). The failure to articulate a “big picture” view limits the movement, and related reporting regimes, in its ability to address

complex issues such as climate change (Gauna, 2008, pp. 458-59) and too often focuses on “effects rather than causes” (Orr, 2005, p. 993).¹⁵

The reapers’ proposed solutions. Shellenberger and Nordhaus (2004, 2005a, 2007) stress the importance of getting out of a technical policy mindset and eschew ideas of a politically-neutral approach to environmentalism. Notions “that social-change omelettes can be made without breaking political eggs” or that dealing with issues such as climate change could somehow be “above politics” are fantasies that need to die (Shellenberger and Nordhaus, 2005b, p. A31). The facts alone are not enough.¹⁶ Facts and values are highly interconnected in both the natural and social sciences, with no purely value-free or apolitical accounts. Moreover, and crucially for Shellenberger and Nordhaus, overly-technical framings are not necessarily convincing and, even if they are, obscure the underlying politics.

The reapers urge traditional environmentalists to be more open about the relevance and influence of values and ideologies in various dimensions of their work.¹⁷ Definitions, language and framings do not represent incontestable “truths”; they are deeply political. While the development of technology in the form of new metrics, measures and techniques (e.g. to evaluate success) is an important aspect of the environmental movement’s work, these need to be better understood in terms of how they link to particular political and values-based narratives (Werbach, 2004). For example those with high faith in markets, if they acknowledge an issue at all, seek “market solutions” (e.g. emissions trading) (ibid.; see Lehman, 2010 for discussion and critique of market mechanisms and related SEA derivatives).

The reapers argue that hierarchical “binary thinking” that relies on top-down governance techniques and draws stark boundaries between “humans” and “the environment” be replaced with framings that emphasize interconnectedness (Werbach, 2004, p. 16). If humans are

¹⁵ Ironically, it is conservatives who have been most successful in recognizing that “everything is connected” (Meyer, 2005b).

¹⁶ See Lakoff (2004).

¹⁷ See Dietz et al. (2005) for an extended discussion on the various ways values are invoked in environmental attitudes and decision-making. For more on the implications and value of an ideologically-open approach to sustainability assessment, see Söderbaum (2007); Brown (2009) and Söderbaum and Brown (2010).

conceptualized as *part* of the environment, it becomes more difficult to see how some human issues (e.g. clean air, toxic waste) are labelled as “environmental” while others (e.g. homeless people, good jobs) are not (ibid., p. 8). This requires finding a way of naming “the world without separating ourselves from it” (ibid.)

Shellenberger and Nordhaus (2004, p. 12) also highlight the importance of problematizing traditional analytical boundaries constructed to demarcate “environmental” from other issues. They charge that “treating global warming as an ‘environmental’ problem and framing its solutions as technical” lies “at the heart of the movement’s political failings” (Shellenberger and Nordhaus, 2005b, p. A29). Too often “the environment” is seen as a problem *out there* that needs to be *fixed* instead of “a human problem having to do with how we organize our society” (Shellenberger and Nordhaus, 2004, p. 12). Rather than defining the global warming as a problem of “too much carbon” calling for technical solutions that reduce emissions (e.g. cap and trade policies), it might be more expansively reframed around:

- Trade policies that undermine environmental protections.
- Overpopulation.
- The influence of money in American politics.
- Poverty. (ibid., p. 14).

Doing so highlights not only that global warming has many causes but also that the solutions we dream up depend on how we structure the problem” (ibid.).

Counter-critique. Other activist communities such as the environmental justice movement recognize the need to connect facts and values and are supportive of drawing attention to the “politics of framing”. However, they question Shellenberger and Nordhaus’ (2004, 2005a,b, 2007) appreciation of the complexity of the issues and, thus, their ability to integrate the socio-political with the technical. For example, Shellenberger and Nordhaus’ conceptualization of “environmentalism” and “the environment” makes little attempt to acknowledge or understand different strands of environmentalism (e.g. environmental justice advocates, preservationists, eco-spiritualists) and associated discourses. They thus arguably fall prey to a reductionist perspective, albeit at a different level, that assumes “a unity of perspectives about ‘core

progressive values” (Brulle and Jenkins, 2006, p. 84).¹⁸ This is analogous to the way some writers have tried to articulate “*the* social accounting project” as if there was a single homogeneous SEA community (cf Gray et al., 2009).

Another example of the lack of nuanced framing is Shellenberger and Nordhaus’ (2004) unwillingness to adequately consult either the international environmental movements or their histories. Watson (2005), founder of the Sea Shepherd Conservation Society, for example, noted that the “entire paper is premised upon interviews with the most conservative, most entrenched and most bureaucratic environmental leaders and restricted to the United States” and displays “no grasp of the true complexity and the great diversity within the international and U.S. environmental movements”. Rather, they “write as if the solution can be found by simply having... 25 environmental leaders’ rethink and re-strategize their positions” (ibid.).¹⁹ Blain (2005), an environmental justice activist, in asking “ain’t I an environmentalist?” observes that:

“The Death of Environmentalism” should be called “The Death of Elite, White, American Environmentalism”... That the DOE interviews and recommendations only focused on white, American male-led environmentalism meant that the fatal flaws of that part of the environmental movement infected the critique itself.”²⁰

Dunlap (2006) observes that the reapers not only ignore “the vibrant environmental justice movement and grassroots environmentalism of all types in the United States” (p. 89), they “also completely ignore vital environmental movements in other nations, both rich... and poor..., as well as the growing degree of transnational environmental activism... and its links to the broader antiglobalization movement” (p. 100). Many of these groups had been providing critiques of mainstream environmentalism for years²¹ and have long-standing traditions of environmentalist activism.

¹⁸ Kysar (2008, p. 2046) notes the irony of presenting such a monolithic view, musing why Shellenberger and Nordhaus failed to follow their own advice of “pluralizing singular categories”.

¹⁹ Shellenberger and Nordhaus’ (2004) critique was based on interviews with 25 “top leaders, thinkers and funders” (p. 5) from the mainstream environmental movement.

²⁰ See also Gelobter et al. (2005) noting that many environmental activists from poor and coloured communities “would rather not stand on the shoulders of certain early conservation heroes”.

²¹ Gauna (2008, p. 462), for example, points to a hard-hitting letter sent by environmental justice advocates to leaders of the ten largest environmental NGOs in 1990 (reprinted in Rechtschaffen et al., 2009, p. 22-4).

The environmental justice movement has been particularly critical of the reapers' relative silence on the framing of "environmental issues" in relation to issues of economic, social and cultural (in)justice. For example, Aguilar (2005) notes that for poor urban communities "environmentalism has seemed to be about preserving places most of us will never see". Even when focusing on problems such as pollution, economic development, decent jobs, housing, health care and schools are not addressed (ibid.). Social and critical accountants have similarly pointed to the banality of mainstream accounting – and some SEA – frameworks from the perspective of subaltern communities in the developed and developing worlds except as a way of rationalizing and imposing neo-liberal reforms (Neu, 2001; Rahaman et al., 2004; Belal and Owen, 2007; Graham, 2009; Molisa et al., forthcoming).

From an environmental justice perspective, Cohen (2006, p. 76) charges that Shellenberger and Nordhaus', as well as the mainstream environmental movement's, "historic disinclination to talk about distributional questions" renders both unable to deal with the implications of, for example, globalization. Issues need to be explored across race, ethnic, social class, gender, age, geographic and other lines, recognizing that "the roots of our ecological crisis and the roots of our social inequities and injustices are deeply intertwined" (Smith, 2005). Environmental issues differentially impact ethnic minorities, poor communities and less developed countries, making race and class analysis and distributional issues central to research and practice agendas. Highlighting that not all people are situated equally brings a focus on "who benefits?" (e.g. from a "green economy") and "who bears the burdens?" (e.g. of toxic wastes) and the socio-economic needs of vulnerable groups (Gauna, 2008, p. 463). Questions of self-determination (e.g. in indigenous communities) and participation and democratic governance, or "who says and decides?" also become key. Such questions are conspicuously absent from most SEA work.²²

Moreover, traditional use of terms such as "nature" and "the environment" is not necessarily as "naïve and essentialized" (Kysar, 2008, p. 2058) as the reapers claim. For some, the term environmentalism involves "a complex value assessment regarding the pace and direction of human activity" as opposed to a strict literal claim about the separateness of the physical world

²² See Belal and Owen (2007) on the ways in which managerialist SEA privileges the perspectives and interests of Western developed nations over those of lesser developed nations.

(ibid., p. 2059). With regards to framing for political purposes, Pope (2004) points to the power of organizing around concepts such as “polluter pays”, “prevention” and “prudence” and talking about current patterns of consumption as a “public health problem”. This is similar to the reasons Gray (2008, pp. 7-8) provides for SEA anchoring “the universe of possible accounts about and by organisations... – with varying degrees of firmness – to the notion of accountability” as, for example, “a place where the Marxist could talk to the liberal” through a shared interest in democratizing social institutions. We return to the important but challenging issue of building political alliances for social change shortly. Before doing so, we consider the second major problem of the environmental movement specified by Shellenberger and Nordhaus as its failure to articulate comprehensive views, alternative values, and inspiring visions.

Failure to articulate comprehensive views, alternative values and inspiring visions

The issues. Shellenberger and Nordhaus (2004, p. 6) charge that the environmental movement has failed to articulate a political vision that reflects the magnitude of the current environmental crises. Because of their technocratic approach, “technical proposals” too often focus on short-term policy pay-offs (ibid., p. 25), rather than focusing on developing a broader values-based discourse. They scrutinize “*policies* without giving much thought to the *politics* that made the policies possible” (ibid., p. 7, emphasis in original), neglecting the development of “political proposals that, through alternative vision and values they eject into debates, create the context for electoral and legislative victories down the road” (ibid., p. 25). There is no inspiring values-based, comprehensive vision that indicates the transformations required or the propensity of people to undertake them (Shellenberger and Nordhaus, 2005a). Werbach (2004, p. 17) charges that, in the absence of well-articulated vision and values, movements are better at knowing who and what they are against rather than who and what they do, could or should stand for and with.

An overly pragmatic and incrementalist approach means comprehensive programs are eschewed in favor of politically realistic and feasible initiatives (Shellenberger and Nordhaus, 2004, p. 24). This stance is analogous to the “pragmatists” within SEA who prefer to focus on convincing “the people ‘in charge’” that “change is for the best” (Adams and Whelan, 2009, p.

126). A preoccupation with *realpolitik* means the “issues affecting the disorganized and disenfranchised” are not well-represented and “big structural problems and imbalances of power” are not addressed. There is a tendency to celebrate small legislative or policy victories, exhibiting a seeming indifference to broader neo-conservative trends that put whole regulatory frameworks at risk (Schmitt, 2005a). The State is problematically assumed to be a neutral party (Arnold, 1990; Archel et al., 2009; see also Georgakopoulos and Thomson 2008, p. 1138 noting how SEA could learn from “reforming stakeholders” in terms of casting a more critical eye on the performance of political institutions and regulators).²³

The reapers’ proposed solutions. Shellenberger and Nordhaus (2004, 2005b, 2007) argue that the environmental movement needs to recognize it is in a “culture war” and create a new politics paying explicit attention to core values and to building a visionary and inspirational movement based on an understanding of the politics of framing. The environmental movement needs to consider the ways in which political narratives can “activate and sometimes change... deeply held values” (Shellenberger and Nordhaus, 2004, p. 32) by articulating “a more expansive, more inclusive and more compelling vision for the future” (Werbach, 2004, p. 5)

Environmentalists need to be more creative, innovative and imaginative, motivating a vision of the “good life” that “can inspire broad and deep commitment among citizens” (Meyer, 2005b). Technocratic rationality would be replaced by a “metaphysics of becoming” (Shellenberger and Nordhaus, 2007, p. 219) that involves “creating a new language, a new set of strategic initiatives, a new set of institutions, and a new metric for evaluating our success” (Werbach, 2004, p. 16). Werbach points to Rorty’s work on redescription which involves a “talent for speaking differently” as a key aspect of social change (ibid., p. 15). Here the reapers stress the need to recognize the contingency and instability of meaning and interpretation, looking for the “cultural space available for framing and reframing policy disputes” (Kysar, 2008, p. 2055). Applied to

²³ One example is in the area of labour law where policymakers have sought to water down union demands by relying on voluntarist approaches and hard-won legislative provisions have been interpreted by judicial bodies through conservative frames that remain wedded to notions of managerial prerogative (Dannin, 2006; see Davenport and Brown, 2002, Chpts. 8-12 for discussion in the context of disclosure of financial and non-financial information).

SEA, these suggestions are consistent with Gray's (2002a) call for the imagining of new accountings, other possible worlds, and ways of doing things, and Brown's (2009) reflections on sustaining and transforming subjectivities through counter-accounts and dialogic interaction. Key here is recognition of the highly political nature of language and framing.

An effective environmentalism connects honestly and respectfully with people's "everyday" lives and concerns (Shellenberger and Nordhaus, 2005a). People need to see that they have a personal stake in the issues and to understand how the issues affect their "material and nonmaterial aspirations" (Shellenberger and Nordhaus 2005b, p. A30). The reapers' politics of possibility is arguably not so much "an effort to change public attitudes" as "to bring the progressive agenda into closer contact with public attitudes that are already sympathetic", allowing relevant publics to be mobilized in a way that effectively counters "an increasingly sophisticated opposition" (Meyer, 2005b). As with Gray's (2002a) plea for new accountings, this must go way beyond *managerialist* imaginings and needs to recognize that preferences, aspirations and interests themselves are not fixed (Brown, 2009).

The environmental movement's core vision and values can frame political conflicts and controversy such that short-term defeats (e.g. failures to secure regulation) can still enhance the "movement's power, energy and influence" and supporters over the longer-term (Shellenberger and Nordhaus, 2004, p. 22). "Anchored to core values" rather than technical policy specifications, initial defeats may facilitate "the way for eventual victory" (ibid.) by, for example, flushing out conservatives reluctance to implement meaningful change. If environmentalists are too concerned about "politically feasible" and "impractical proposals", they will not inspire sufficient risk-taking (ibid., p. 16).

Counter-critique. Shellenberger and Nordhaus' (2004, 2005a,b, 2007) conceptualization of comprehensive views, alternative values, and inspiring vision are criticized for themselves being too narrow and grounded in traditionally privileged ways of thinking. Critics charge that they are still heavily influenced by the incrementalist, rationalist and positivistic perspectives they purport to eschew and ignore alternative strategies such as those adopted by social movements whose "ability to achieve effective action is not dependent on government agencies or bureaucratic hierarchies" (Zelezny and Bailey, 2006, p. 105; cf Shenkin and Coulson, 2007,

calling for more engagement with “non-institutional” organizations). These include, inter alia, initiatives based on place-based environmentalism, direct protest action and mass mobilization, new media technologies, rights-based advocacy, legal and pension fund activism,²⁴ public ecology, and post-positivist conceptions of science (Gelobter et al., 2005; Kysar, 2008; Luke, 2005; Pope, 2004). Following from their alleged elitist, North American, male-dominated perspective, the reapers are also rebuked for basing their analysis on (white) male norms and instrumental problem-solving; failing to consider feminist approaches such as those based on reframing issues around an “ethic of care” (Zelezny and Bailey, 2006; see Shearer, 2002 for discussion in an accounting context).²⁵

Brulle and Jenkins (2006, p. 82) and environmental justice activists, in common with critical accountants, highlight that cultural reframing without addressing structural impediments is “logically flawed”, undermining the democratic values Shellenberger and Nordhaus “purport to champion” (ibid., p. 85):

Their entire analysis is premised on changing cultural beliefs without addressing political and economic change. Social reality is defined simply in terms of how we *perceive* reality. If we just get the right frames out there, it will create political consensus, and the progressive alliance can then take power. However comforting this idea might sound, it is a form of linguistic mysticism that assumes that social institutions can be transformed by cultural redefinition alone...[T]he rise of the right is also based on increased concentration of social power, both in the economy generally and in the mass media. Pouring new rhetoric into the same socioeconomic system will accomplish little... The structure of power has to be changed as part of the process, and any rhetorical strategy that promises to be effective must link its rhetoric to a broader political strategy that includes grassroots organizing at its base (ibid., p. 84, emphasis in original).

In failing to adequately address the need for structural change, the reapers effectively advocate “the same kind of arrogant elitism” they ostensibly wish to overturn (Cohen, 2006, p. 79) and ignore the importance of political mobilization and struggle in challenging entrenched power relations. Brulle and Jenkins (2006, p. 85) observe that Shellenberger and Nordhaus do not adequately address how “change in worldviews will be organized or who will get to define

²⁴ These include calls to grant legal standing to future generations, non-human constituencies, linking environmental, human, socio-cultural and economic rights.

²⁵ See also Agarwal (2000, p. 283) on “the distinctness of women’s social networks” as a potentially “important (and largely ignored) basis for organising sustainable environmental collective action”.

core progressive values” but evidently “assume it will be professional experts such as themselves” using the insights of cognitive linguistics. By acting as consultants to progressive organizations, these professionals become “arbiters of progressive values” with the general public treated as a relatively passive “audience for the marketing of these ideas” (ibid.). Brulle and Jenkins (2006, p. 85) worry that, in place of participatory dialogue and interaction between leaders, activists and lay publics such as that followed by labour, civil rights, feminist and other 20th century social movements, “we get a progressive self-development frame sold by technocrats through clever spin techniques” (ibid.). Citizens must be engaged in serious dialogue and collective action rather than treated as “mass opinion to be manipulated” (ibid., p. 85).²⁶

While sympathizing with Shellenberger and Nordhaus’ critique of the mainstream environmental movement’s assumption that science allows politics to be transcended, Kysar (2008) claims that they, in turn, offer little more than a “politics of perceptual and cultural manipulation” (p. 2070). Their approach comes across as instrumental, promoting (re)framing as an effective means to achieve given policy ends (p. 2044). For example, Shellenberger and Nordhaus’ concede “that adaptation-focused climate change policies are intended primarily to get the public on board with climate action, so that more stringent policy responses eventually can become palatable” (p. 2070). Social marketing through the instrumental use of deconstruction and framing as part of a pragmatic “toolbox”, together with other contradictions in Shellenberger and Nordhaus’ work, suggest they “have not transcended the Enlightenment framework as fully as they claim” (ibid.). To argue for the construction of an “alternative meaning for global warming... that would inspire excitement, aspiration, and innovation” but fail to acknowledge that scientific rationalism still provides the intellectual basis for accounting “for why climate change is a problem at all”, is at best, naïve (ibid.).

²⁶ Lakoff (2004, pp. 100-01) acknowledges that “the notion of reframing” can sound “manipulative”. However, he is adamant that his approach is not “spin or propaganda” because it is based on teaching progressives “to communicate using frames that they really believe”. This contrasts with conservatives’ use of deceptive rhetoric such as the “Clear Skies Act” to label legislation that increases air pollution. Brulle and Jenkins (2006, p. 86) do not find this argument convincing, noting that the approach is still elitist “trying to mobilize supporters as if they were isolated consumers of ideas rather than citizens”.

Kysar (2008) further cautions that while Shellenberger and Nordhaus' views on the role of imagination in politics "are insightful", they are also "dangerously incomplete" (p. 2068). They are unable "to explain why, having accepted the importance of 'creating new truths'... any *particular* set of new truths should be supported or accepted" (ibid., emphasis in original). There is no "way of evaluating [their] wares, other than how well they sell" (ibid., p. 2046). We are left with a republic of consultants rather than citizens. According to Kysar, what is needed is a *constitution* for this "consultants republic" that provides "a set of structural provisions that would govern the nature of the products and the level of competitiveness present in a market for meaning creation, along with the appropriate liberties and protections that individuals might require within such an overdetermined and highly manipulable social imaginary" (ibid.). In asking that we "dream differently" in addressing the current environmental crises, Shellenberger and Nordhaus fail to explain "how it is we know that these "crises" exist, or how we can be confident that the politicians, consultants, and other "dream" purveyors who come to our aid will not induce a collective nightmare" (ibid.). If key factors for success are marketing budgets and cognitive knowledge, Kysar (2008, p. 2071) asks "why should environmentalists be more successful than the beneficiaries of the status quo, who will likely invest mightily, and successfully, in its preservation?"²⁷ A key fear for Kysar is that we are "left not with a politics, but a pornography of possibility, in which virtually any policy aim could be packaged and marketed to activate virtually any cultural worldview" (ibid., pp. 2073).

Gauna (2008, p. 469) agrees that new frames are needed that speak to deeper values (e.g. fairness and community) and specific injustices, but cautions against the idea of "banishing the technocrats" from progressive movements. Social movements also require technical resources. For example, scientific rationalism has helped establish global warming as an "obvious, and unavoidable issue" (Little, 2005a). Gauna (2008, p. 469) suggests that "far from being a central

²⁷ For discussion of the key role funding has played in right-wing politics through networks of conservative foundations, think tanks, university programs and media outlets, see People for the American Way Foundation (1996). See also Ward (2005) on how funder-imposed constraints have undermined critical research (e.g. through a focus on narrowly defined policy perspectives and problem statements, incremental and technology-oriented solutions). Ward (2005) notes that it is ironic that Shellenberger and Nordhaus were not more critical of funders given that their critique of mainstream environmentalism "is a letter-perfect description of the conditions that attach to virtually every environmental foundation request for proposal".

failure of the conventional environmental movement, the focus on the technicalities of pollution control, risk, and resource management is perhaps its greatest contribution”. What needs to go are “entrenched notions of privilege” that see conventional environmental NGOs as the main player (ibid.). According to this perspective, technicians are still important but as part of a much larger project, which also requires connections with grassroots movements and other alliances.

Connecting facts and values in developing an effective political program requires a major rethink of the politics behind “neutral” accounting technologies. For example, we need to problematize current understandings of the “reporting entity” and techniques such as risk analysis and discounting that systematically discriminate against specific groups and/or future generations (Bebbington et al., 2007a; Hanlon, 2010). Along with Hopwood (2009, p. 434), we do not see a “post-calculative society” as either particularly feasible or desirable, but the polity needs to understand the linkages between the socio-political and the technical, supported by accountants that put the public (or rather multiple *publics*) back into “public interest” (cf Burawoy’s 2004 calls for public sociologies; see also Carter and Toms, 2010, pp. 179-80).

Failure to build effective progressive alliances and public support

The issues. Shellenberger and Nordhaus (2004, 2005a, 2007) charge that environmentalists often miss opportunities for building effective progressive alliances (e.g. with unions, civil rights groups, industry) necessary to accomplish long-term social change objectives. As a result of defining problems narrowly, environmental leaders tend to “come up with equally narrow solutions” (ibid., p. 9-10) that appeal to a narrow constituency. The environmental movement has become “increasingly isolated” and ultimately a “self-replicating (and stubbornly homogenous) community” (Prakash, 2005) with “its own experts, its own professionals, its own lobbyists, its own lawyers, its own funders, its own mailing lists and its journalistic beat” (Werbach, 2004, p. 17). As a result, policies are often formulated in isolation from developments in the wider progressive community. Similar but disconnected programs constrain and divide available resources, and fragmentation prevents different constituencies from forming critical alliances.

Shellenberger and Nordhaus (2004, 2005a, 2007) and others also charge that mainstream environmental leaders have become too disconnected from laypeople. In focusing on technical policy proposals and adopting an “‘inside the Beltway’ mentality” (Straughan and Pollak, 2008, p. 1),²⁸ they do not connect sufficiently with the values, concerns and aspirations of ordinary citizens, and thereby fail to enrol them as allies. Further, Shellenberger and Nordhaus (2005b, p. A29) observe that progressive writers sometimes display condescending attitudes towards the public, for example, accusing them of not being able to “stand too much reality” or “failing to grasp their own economic self-interest”. For example, Gray (2010b, p. 25) notes that “one problem with democracy is that the people may collectively choose to act inappropriately”.

Shellenberger and Nordhaus (2005b, p. A29) suggest the failure to form alliances arises from a failure to understand the wider public or frame issues in a way that is meaningful for laypeople. For example, the reapers question the framing of climate change issues as threats, crises and disasters as a strategy for gaining public support. They maintain that the environmental movement has relied too much on fear and negativity and a “politics of limits” rather than one of possibility in attempting to build political support (Shellenberger and Nordhaus, 2007). Developing effective means of motivating support “depends not on our ability to shock but rather to inspire” (Werbach, 2004, p. 24) and “to prompt mobilization and action” with fear linked to hope rather than despair (Meyer, 2005a, p. 74).

The reapers’ proposed solutions. Shellenberger, Nordhaus and their supporters urge the environmental movement to invest more heavily in broad-based coalition-building instead of single issue politics. The movement needs to think carefully about the values and political vision it shares with other constituencies and re-frame issues and organize accordingly. Joining together with other progressive individuals and groups and recognizing their causes are interrelated is necessary to advance social change objectives.

²⁸ The phrase “Inside the Beltway” is used to denote concerns that the environmental movement has been overly “professionalized”, with leaders too focused on working with policymakers and politicians in central Governments. As such, it is argued, the movement’s leaders have become socialized into an overly polite and compromised form of reformist politics based on discussion among elites. The public, in turn, increasingly disconnect from participation in civil society. See Dowie (1995) for an extended discussion of these issues.

Shellenberger and Nordhaus (2005b, p. A30-1) also emphasize the importance of injecting “vision and values into contested political space – where politicians and others have to take sides on specific, controversial proposals”. The “veil of bi-partisanship” must be dropped (Werbach, 2004, p. 32). Otherwise general concepts such as sustainability end up being ideas “that everyone is for but nobody understands” (Shellenberger and Nordhaus, 2005b, p. A31). The aim is to frame issues in a way that is consistent with the ideologies of progressive communities, rather than being drawn into conservative narratives. Shellenberger and Nordhaus (2004, p. 26) argue that injecting new frames and “big ideas into contested political spaces” can help to (re)define debate by challenging the status quo, putting opponents on the defensive, attracting allies and building political momentum. Specifically, Shellenberger and Nordhaus (2004, 2005a, 2007) favour reorienting policy proposals around investments in clean energy technologies that would benefit multiple constituencies rather than policies of cuts and restrictions. They seek to frame the “new energy economy” not merely as an “environmental solution” or “technical fix”, but as part of an overall vision for creating jobs and promoting improved health and living standards globally. Werbach (2004, p. 32) argues that being partisan means environmentalists openly aligning themselves with the Democratic Party in the USA.

The Apollo project is an example of Shellenberger and Nordhaus’ (2004, pp. 26-8) win/win politics designed to appeal to groups not traditionally aligned with the environmental movement. The project is an environmental-labour-industry alliance that advocates for public investment in the development of clean energy industries and infrastructure on the basis that it will, inter alia, create good jobs, lessen emissions, and reduce United States dependence on foreign oil. Its aim is “to define a vision around the values of prosperity, freedom and opportunity – as well as ecological restoration and interdependence – out of the belief that this vision is more welcoming of the American people, businesses and labor unions than more talk of ‘polluter pays,’ ‘fuel efficiency’ and ‘carbon caps’” (Werbach, 2004, p. 24).²⁹

Counter-critique. Shellenberger and Nordhaus’ (2004, 2005a,b; 2007) have been criticized for emphasizing politically conservative third-way strategies (e.g. investments in public-private

²⁹ The Apollo Alliance is still in existence, but Shellenberger and Nordhaus are no longer active in it. The alliance’s leadership publicly disassociated itself from the “death of environmentalism” thesis (Little, 2005a).

partnerships) as the basis for their more inclusive “environmental politics” (Cohen, 2006, p. 80; Zelezny and Bailey, 2006). For example, Paehlke (2005, p. 500) states that the New Apollo Project proposals look “a bit like ecological modernization on steroids”. Like other attempts to mainstream environmentalism, Apollo is seen by critics as a technocratic, business as usual approach “that resists significant changes in the institutional status quo” (Kysar 2008, p. 2044 citing Coglianesse, 2001). In focusing on devising win-win solutions based on public-private partnerships, differences and conflicts are glossed over. For example, Pope (2004) points out that a reconfiguration of the energy market would not be a “win-win” for Exxon-Mobil. Given the current anti-tax, anti-regulatory environment, making a case for significant government intervention will be challenging (Schmitt, 2005b). Watson (2005) chides that Shellenberger and Nordhaus want to serve up “happy meals wrapped... in positive, pretty wrappings”. They are trying to sell a “feel good” fantasy to provide the “illusion” of solving problems, when they are “just changing the window dressing”.

Again, the reapers can learn much from other social movements about building broad-based networks and alliances (e.g. across environmentalists, labour, business leaders, ethical investors, faith-based communities, academics, policymakers) and working collaboratively for social change. For example the environmental justice movement stresses the need for respectful alliances that appreciate not only people’s commonalities but also the diversity of their standpoints. They have sought to encourage a more multi-issue and multi-perspectival approach to political participation articulated around a much broader definition of “the ‘environment’ as the place where people live, work, play, learn, and worship” (Gauna, 2008, p. 466). In recognition of the importance of language and (re)framing, this provides “a different way of thinking and talking about the environment” with humans and urban landscapes firmly drawn back “into the picture” (Pastor, 2005, p. 3).

The expert-driven process advocated by Shellenberger and Nordhaus is inadequate in building broad-based engagement and support. In order to develop a more inclusive coalition, the role of scientific and policy experts and managers must be challenged and increased confidence shown in the ability of ordinary citizens to address concerns that affect them and with which they are familiar (Meyer, 2005b). “It is not enough for the elite... to examine what they can do

differently while maintaining their position of power. They need to be open to options that require them to interrogate their own position of privilege and to share power” (Gauna, 2008, p. 463). This entails recognizing and building the social wealth necessary for democratic governance, community organizing, collective action and empowerment.³⁰

With respect to issues such as climate change, Gauna (2008, p. 466) suggests that the definition of “environment” needs to be extended “to include considerations of climate justice, ecological resources of global significance, and protection of biodiversity”. Any reconceptualization needs to be able to link “longer-term distributional impacts of climate change to the more immediate problems currently facing vulnerable communities, such as natural resource depletion, pollution, and the lack of access to emergency response services” (ibid., p. 467). This requires a careful unpacking of distributional implications at local, national and international levels and across time and space. Consistent with Shellenberger and Nordhaus, such efforts reflect a commitment to identify and invest in large ideas and “big fights” that support deep social change and “intersections in progressive politics that... allow [people] to come together in radically new ways” (Gelobter et al., 2005). However, Gauna (2008) stresses that building transformative alliances is hard work and “requires an examination of privilege, diversity, interdependency, and distributional concerns” (p. 458). To be transformative, new environmentalism must not “simply replicate old forms of domination with a few new players” (p. 470) but seriously address differences in people’s perspectives, geographies and histories.

Shellenberger and Nordhaus seem to implicitly assume a deliberative model of politics – one that relies on “inclusive public deliberation... geared to reaching consensual decisions” (Kapoor, 2008, p. 97). Deliberative political visions are “relatively smooth” based on the idea “that social complexity is manageable” and asymmetric power relations can be neutralized given appropriate processes and rational communication that allow diverse viewpoints “to be heard and adjudicated” (ibid., p. 103-05). As such they tend to gloss over, ignore and erase difference.

³⁰ As Pastor (2005, p. 1) frames it “there is as much beauty in [a] group of people... and their struggle for social justice as there is in the kind of pristine landscape that comes to mind when we generally think about the environment”.

Deliberative political models are somewhat – and arguably dangerously – idealistic. Consensus-oriented models of politics tend “to simplify community, to represent it in uni-dimensional ways” which “makes the attainment of results easier” but risks socio-economic elites imposing their perspectives (ibid. p. 105; Archel et al. 2011). We envision a messier reality characterized by ongoing ideological contestation between plural social groups. Agonistic pluralism advocates a decentred participatory politics that facilitates the expression of difference, rather than asking that people overcome their particularities. It embraces a democratic vision that is open but nonetheless critical (Kapoor, 2008, p. 104). As such, it is sceptical of universalizing narratives and top-down views of politics centred on State agencies or business-led self-regulation, privileging approaches that engage multiple publics with conflicting ideological perspectives. New social movements and civic networks cutting across various social spheres offer a way to counter monologic discourse and politics, giving voice to currently marginalized groups.³¹ We consider this to be a view of politics and engagement that offers much to SEA.

The “Death” debates provide a context for deliberations and debates within SEA. They help articulate the heterodox issues and constituencies that should be recognized and included in the SEA dialogue and community. This is especially the case given SEA’s professed aim to contest the monologism of mainstream accounting; in particular, the privileging of shareholder and business perspectives (Gray, 2006; Brown, 2009). Both the reapers and their critics are concerned about the limits of technocratic approaches to environmentalism and both groups seek to promote more participatory forms of democratic politics that move beyond the priorities of established elites. Moreover, the various antagonisms identified in the “Death” debates highlight issues and perspectives that have received little attention in SEA literature. In the next section, we reflect on SEA-civil society engagement in light of the “Death” debates, utilizing agonistic pluralism as a way of theorizing political relations in this highly contested terrain.

³¹ This does not assume that all social movements are “benign and ‘progressive’”; some are recognized as “co-opted by the state and... internally undemocratic” (Kapoor 2008, pp. 108-09).

3. Reflections on SEA-civil society engagement in light of the “Death” debates

In Section 2 we identified political antagonisms at several levels that seem unlikely to be overcome, at least in the foreseeable future. For example at one level, SEA is pitted against the traditional accounting establishment just as the environmental movement is pitted against conservative elements of the business, Government and policy communities. At another level, antagonisms exist within SEA between the business case advocates, pragmatic interventionists, and critical revolutionaries. In the interests of fostering progressive change, a political theory is needed that recognizes and facilitates (ant)agonistic³² contestation between these groups and creates spaces of possibility through which new, or previously obscured, alternatives emerge.

We seek to resensitize SEA to its critical and pluralistic roots (Gray, 2002a; O’Dwyer, 2005) by advocating a version of pluralism that is less “politically quiet” than earlier SEA versions. We propose a polylogic approach to engagement based on an agonistic model of democratic participation (Brown, 2009; Dillard and Roslender, 2011; Dillard and Brown, 2012).³³ This approach seeks to engage divergent socio-political perspectives, surface the unavoidable values and assumptions associated with different accounts and underline the power relations that structure “dialogue” opportunities. Such a perspective involves an understanding of SEA that is much broader than formal organization-centric reports and recognizes the need for multiple engagements between different actors across various political spaces.

Contrary to consensus-oriented approaches to dialogics in the SEA-civil society sphere

³² Following Mouffe, we conceptualise agonism as a *form* of antagonism, used to denote the idea of “friendly enemies” that share a basic agreement to engage in a democratic fashion. As such, we do not envisage agonism *overcoming* antagonisms. Rather we emphasise that there are different types of antagonism. For example, as we elaborate later, environmentalists and labor interests may have divergent viewpoints but still build a common political alliance against neoliberalism. Relations *between* a labour-environmental alliance and neoliberal interests would entail a “fuller” version of antagonism than those *within* the alliance. Agonistic pluralism, while recognising an important place for various forms of protest action in democratic political relations, resiles from full-blown antagonism in the sense of violence (and, even here, we note there are usually “rules of war” that bring some sociality into the “relation”). Agonistic pluralists also emphasise that “we’s” and “they’s” may change as a result of (ant)agonistic encounters, for example where political struggles lead people to new social logics such as we have witnessed over time with respect to the civil rights and women’s movements (albeit that these struggles are ongoing).

³³ Brown (2009) uses the term “dialogic” rather than “polylogic”, but following Dillard and Roslender (2011) we favour the latter on the basis that it encourages the recognition of *many* different perspectives (logics).

(e.g., Georgakopoulos and Thomson, 2008, p. 1116), we would not evaluate the success of engagements in terms of their ability to *resolve* conflict. Surfacing, enabling the expression of conflict and fostering the formation of oppositional communities are at least equally important in agonistic projects. We do not, for example, agree that those with deep green ideologies are likely to have no use for accounting broadly understood (ibid., p. 1123). SEA does not need to be restricted to ecological modernist understandings of accounts as Georgakopoulos and Thomson (2008) appear to imply; visual methods, notions of SEA that provide testimony/bear witness, anti-accountings etc. could all be applicable here. Our concept of polylogics recognizes that the issue of what counts as “evidence” or, indeed, dialogue is itself highly political (e.g., see Hanlon, 2010 for discussion in the context of risk analysis) and “logics” are not restricted to traditional modernist logics.

We see three related issues emerging from the “Death” debates, each of which has important implications for SEA-civil society engagement. Firstly, an over-reliance on technocratic reasoning and solutions that subordinates subjective reason gives an appearance of depoliticization that obscures the political forces and powerful interests striving to maintain the monologic status quo. Secondly, a more realistic and desirable heterogeneous context requires that interested groups’ views, values, and visions be presented and considered and strategies to deal with prevailing power asymmetries identified. Thirdly, to develop and implement democratic processes, a progressive pluralistic politics is needed that can help articulate and operationalize a progressive social and environmental agenda. The formation of new alliances is particularly important in the current neoliberal context where, on the one hand, we see increasing concentrations of corporate power and on the other, subordinate groups becoming increasingly fragmented. SEA needs to recognize the benefits of incorporating *consensus* and *dissensus* through agonistic political relations across its different constituencies. We consider each of these three areas in more detail below.

The impossibility of an SEA that transcends politics and ideology

The “Death” debates illustrate the complex political context of what some have attempted to specify as problems that can be solved by technical solutions. As Brown (2009) argues, technocratic rationality is heavily influenced by the liberal ideal of neutrality. Mainstream accounting sees its task as providing “neutral facts” that users can employ for their own purposes (Solomons, 1991), devoid of any particular ideological ends.³⁴ While SEA commentators are generally more sensitive to the influence of values and norms in the social construction of accounting, implicitly or explicitly, the reporting templates proposed (e.g., GRI, carbon reporting) claim their legitimacy by reporting neutral, objective “facts” for decision makers. Even the more critical SEA work demonstrates considerable faith in the promise of deliberative democratic processes (e.g. through Rawlsian or Habermasian conceptions of objective public reason) to foster a depoliticized consensus among those with diverse worldviews and unequal power.³⁵ As a result, both the mainstream and SEA communities deal inadequately with the political side of social relations and tend to downplay “the central role played by passions, emotions and acts of collective identification in fostering democracy” (ibid., p. 320). For example, Lehman (2010), while keen to expose the social antagonisms within which SEA is embedded, theorizes his recommendations within communitarian conceptions of community rather than in critical political theory that attempts to take “difference” more seriously (e.g. see Mouffe, 1999; Connolly, 2002; Tully, 2008). We contend that agonistic political theory offers a fruitful way of assisting SEA “to begin to theorise how commonalities can be developed broadly enough to allow differences to flourish” (Lehman, 2010, p. 733) while avoiding a destructive or distracting “whirlpool of difference and diversity” (ibid., p. 734).

Efforts to find a politically neutral or fully inclusive consensual accounting are not only unrealistic at an ontological level, but also ethically unsatisfying. As Kahan (2007, p. 118,

³⁴ For discussion of mainstream accounting’s political allegiances with the ideologies of neo-classical economics and capitalism see Tinker and Gray (2003) and Gray (2006).

³⁵ Some versions of deliberative democracy do make serious attempts to accommodate or facilitate political contestation (Brown, 2009, p. 321). Accounting writers have to date focused on the more consensually-oriented approaches that emphasize commonalities over the expression of difference(s).

emphasis in original) observes in the context of environmental regulation and other controversial areas of law, this depoliticization arguably amounts to “a conceit – a form of false consciousness that compounds the impulse to enforce a moral orthodoxy by enabling its agents to deny (to *themselves* even more than to others) that this is exactly what they are doing”.³⁶ SEA protagonists “inevitably take sides in social conflict and . . . ‘responsible’ [actors]... strive to ensure that their choice is a socially well-informed one” (Tinker et al., 1991, p. 29). We eschew the idea, as did Shellenberger and Nordhaus’ critics, that there is some “third way” where we can avoid choosing camps (cf Mouffe, 1998, p. 23). The construction of collective political identities is a key aspect of transformative social change. Recognizing the complexity of the contemporary political terrain, we encourage SEA to multiply the differentiated consensual and adversarial perspectives it is capable of engaging.³⁷

The “Death” debates point to the importance of recognizing the diversity among various interested groups. To better understand diverse perspectives and their political implications SEA researchers (and the polity more generally) need to pay closer attention to the interpretive meanings of “social and environmental” concerns; to think carefully about how they are framing and approaching issues; and how this fits the groups with whom they interact. In addition to addressing “factual claims” about specific issues that involve considerable uncertainty and value judgements,³⁸ polylogic approaches require consideration of broader questions relating to the socio-political roots of people’s concerns (Yearley, 2005). We need to reflect more on what we

³⁶ Kahan (2007) terms this conceit “cognitive illiberalism”.

³⁷ As Spence et al. (2010, p. 85) explain it, in a civil society context:

Who we are ‘against’ exactly and what we are ‘for’ is something that gets articulated as the ‘people’ begins to emerge and does not remain stable... What is needed is to show the political imagination to engage with actors other than simply other members of the [Social Accounting/Social and Environmental Reporting] cargo cult.... Moreover, any attempts at engagement must go further than simply organisational management and connect with activists, social movements and other grass roots actors in their own realm. Then we might just be able to witness the death of the ‘death of politics’ and contribute in some small part to the birth of an age where everything becomes political.

Unlike Spence et al. (2010, p. 79), we are not convinced that accountability is “of no real significance to social movements”. Rather we see SEA’s task here as elaborating understandings of accountability that encompass social movement perspectives (see also Shenkin and Coulson, 2007).

³⁸ For example, the science of human-induced climate change or the likely consequences of particular policy interventions.

and others are worrying about when we and others worry about SEA issues (ibid., p. 198). For example, people may be concerned about social and environmental degradation “because of the risks to themselves, to human health and amenity more broadly, to wild animals, or for some other reason” (ibid.). Or, following Beck (1995) and Giddens (2002), their concerns might reflect more general worries (e.g. around genetically modified organisms) concerning the lack of knowledge or institutions to deal with “the unintended consequences of human interventions in nature” (Yearley, 2005, p. 199). Or they may involve assertion of the rights of, inter alia, indigenous, ethnic, sexual, social class or religious minorities.

Here we are sympathetic to Adams and Larrinaga-González’s (2007) caution that academics should not impose their viewpoints upon relevant publics (p. 338) and the importance of “the researched” contributing to theory development (p. 342). However we also contend that the widespread failure of SEA researchers to engage or consult with stakeholders and social movements amounts to its own form of hermeneutic disrespect.³⁹ A vibrant SEA “requires real debate about possible alternatives”; one that identifies adversaries and provides alternatives to the dominant order informed by different political values (Mouffe, 1998, pp. 13-4). In the contemporary era of global capitalism, this is arguably a complex multidisciplinary and “local to global” project that requires engagement across a wide range of political spaces. There is a need to foster democratic subjectivities that are able to confront the tough conflict-based issues, which involve the sorts of polarising debates that Adams and Larrinaga-González (2007, p. 34) eschew.⁴⁰ Civil society engagements rather those with private or public sector organisations arguably have a greater chance of engaging a wide range of constituencies and are more likely to challenge managerialism and neo-liberalism. This is in marked contrast to perspectives such as

³⁹ See Adams and Larrinaga-González (2007, p. 342) claiming that “social accounting organisational engagements... show a higher hermeneutic respect for the research object”. We note, for example, that Adams and McNicholas (2007, p. 397) appear to take management reasons for not engaging stakeholders (“time and resources”) at face value without making any attempts to approach stakeholders themselves.

⁴⁰ See also Mouffe (1998) for critique of the notion of “radical centre” politics without adversaries. Also, as Adams and McNicholas (2007, p. 386) observe, substantive change is “a profound psychological dynamic process, involving painful unlearning and difficult relearning” and necessarily involves “emotional stir up”. “Different perspectives and backgrounds” can facilitate the “unfreezing” of perceptions (ibid., p. 392). This insight must be taken further than just involving different “team members” within organizations (e.g. from different functional divisions) or the stakeholders managements choose to engage (Archel et al, 2011).

those of Adams and Larrinaga-González (2007, p. 342) who suggest “changes that develop inside organisations promise a higher emancipatory potential”. We consider that “stakeholder engagements” that focus on working in business or Government-led processes in the contemporary neoliberal context are particularly prone to the risks of co-option. This is evidenced by numerous studies in disciplinary fields such as communicative planning and development studies which demonstrate that consensually-oriented approaches are “far more likely to reinscribe and legitimate current hegemony” than deliver hoped-for changes (Purcell, 2009, p. 158; see also Archel et al. 2011 for an accounting example).

As we outlined earlier, differences exist among environmentalists not only in terms of the visions and values that guide them and ways of translating these into concrete policies, but also in terms of the forms of engagement they favour. These entail varied conceptualizations of social change processes and different implicit or explicit criteria for evaluating success and failure. For example, “business as usual” approaches have a relatively narrow focus akin to mainstream environmentalism. If proponents of this perspective accept the presence of systemic problems at all, they tend to assume that adequate feedback mechanisms exist and that solutions can be found within the current system. Conceptualising “the environment” as an economic asset and working with market remedies such as “green” consumers” and “green jobs” provide a claimed apolitical response to the environmental agenda, preserving the ideological system of consumer capitalism.⁴¹ Proponents have a politically consensual view of social change, mediated through an ideology of utility-maximising market mechanisms.

On the other hand, groups such as the environmental justice movement argue that approaches based on eco-modernist ideologies represent a futile attempt to sustain the (unsustainable) status quo, claiming that those who work “with business” dilute more radical agendas. Rather than working as “handmaidens to business” or with an “inside the beltway” mentality, they advocate closer links with social movements and grassroots organizations. This is complicated by the fact

⁴¹ See also Dey (2007) on the political struggle in Traidcraft over the meaning of “fair trade” and the role of SEA in enabling a move from “behaving like a charity” towards “commercial Christianity”. If these differences in ideological perspectives had been teased out earlier, Dey may have been less surprised by the “unexpected consequences” of this particular SEA intervention and/or better equipped to counter it.

that such movements themselves are not a homogenous group, with some seeking to work collaboratively and others advocating a more adversarial approach in their relationships with “the establishment” (Blüdnorn and Welsh, 2007). This point, though noted in the SEA literature, is rarely explored in-depth. Gray (1992, p. 410), for example, alludes but does not elaborate on tensions in the Green movement “over the relative merits of ‘supping with the devil’”. Twenty years on, the point is still noted but rarely addressed in depth. Ball and Craig (2010, p. 288; see also Ball, 2007), for example, in pointing to the possibilities of a social movements *in* organizations approach, refer to an interviewee who commented that Friends of the Earth were having difficulty deciding “whether to engage in the Local Agenda 21 and Community Strategy processes as a ‘genuine stakeholder, or whether to campaign against it on the Town Hall steps’”. Casual reading of the social movements’ literature suggests that both courses of action may be required akin to a feminist strategy of “multiple tramping of the same soil” (Cooper, 2001, p. 129; see also Bruno and Nadotti 1988 on the concept of “dual militancy”). We see this as an area worthy of close and careful future theoretical and empirical exploration.

Even when we attempt to introduce models that move beyond traditional economic based ones, we must be cognizant of their limitations. For example, the notion of an adaptive and self-learning autopoietic system is a more inclusive, systems-oriented approach but also tends to depoliticize issues. Gray et al. (2010, p. 20) use autopoiesis to hypothesize that more “serious” versions of SEA will not “code” to Western capitalist ideology and are thus likely to be seen as threats to be rejected. In this sense, they do politicize the concept, and help explain the dominance of “business case” approaches to SEA. For us, this highlights the importance of engaging other socio-political perspectives (e.g. adversarial social movements) if managerial capture of SEA is to be avoided. This requires a more polylogic view – one that actively seeks to surface bio-cultural diversity in the system (i.e. competing ideological perspectives, both within and beyond traditional organizational boundaries).

All of these political positions manifest themselves in SEA, with some arguing engagements with business have little (or negative) effect and others maintaining they are on the right track and understanding “failures” as part of a learning process (Adams and Larrinaga-González, 2007; Bebbington et al., 2007b; Cooper et al., 2005; Everett and Neu, 2000; Owen, 2008; Spence

et al., 2010). Next, we engage the ideas of agonistic democracy in theorizing the process by which these varying perspectives can be recognized and debated.

Heterodox voices of engagement

Shellenberger and Nordhaus and their critics have provided valuable critiques of technocratic approaches to environmentalism that resonate with calls for polylogic approaches to SEA. Taken collectively, the “Death” debates also provide nuanced understandings of different ideological perspectives and their implications for the types of changes sought and ways of pursuing social change. These include not only the perspectives of academics, but also social activists and other “people on the ground”.

To date, where SEA researchers acknowledge ideological diversity, they largely focus on commonly made distinctions between “shallow/weak” (light green, technocratic, anthropocentric) and “deep/strong” (dark green) environmentalism (see, e.g., Bebbington, 2001; Aras and Crowther, 2009, p. 282). The “Death” debates illustrate that such an approach does not do justice to the range of discourses available to social actors (Meyer, 2005a, p. 72). Shellenberger and Nordhaus, for example, offer an alternative to “deep” approaches that promote “a vision of the self in communion with nature”, one that is arguably “rooted in notions of purity and authenticity likely to be accessible to few people” (ibid.).

Broad environmentalism “emphasizes interconnectedness as a way to integrate concerns about global warming, biodiversity, toxic pollution, and so forth, into other policy areas - urban, economic, and international” (Meyer, 2005a, p. 72). However, despite their attempts to pluralize and relate climate change issues to “everyday concerns” of diverse constituencies, Shellenberger and Nordhaus’ agenda is still somewhat constrained, with those they interviewed and addressed being described as a “white, male, wonky bunch” (*Grist* editorial, 2005). Critiques from the environmental justice and other grassroots movements indicate how debates can and should be opened to wider audiences and provide “greater space for heterodox voices” (Meyer, 2005b). The purpose is to connect with the “kitchen-table” concerns and aspirations of people in poor and minority communities, by giving “everyone a seat at the table” (*Grist* editorial, 2005).

Having an agenda responsive to the needs of a diverse polity provides “greater voice to class and race issues, urban issues, and regional and local issues” (ibid.). While some have recognized the importance of such questions, SEA needs to consciously and conspicuously incorporate them into its agenda, by for example, focusing on the value of “local knowledge” and the benefits of participatory approaches at the community and wider levels. At the same time, the challenges associated with achieving effective public participation given existing power imbalances in society would be recognized. As Kano and Chang (2005) put it:

as much as the new strategy has to appeal to values that speak to average people, we also need to be concerned about transforming worldview. Why should someone care about eviction if they’re a homeowner? Why should you care about another community’s toxic exposure if you’re not living there? Political education and leadership development to get beyond self-interest is essential for the long-term.

While there may be a need to, at times, educate people, making “*them* aware of the problem that *we* already understand” (Meyer, 2005a, p. 73, emphasis in original), learning across leaders, experts and lay people must always be multi-directional.⁴² This involves recognizing that different strands of environmentalism are not necessarily in harmony with one another and that there is no “social consensus about... the ‘correct’ human stewardship relationship” (Tarlock, 2004, p. 223) and actively engages the idea that new relationships have to be imagined and “created not recognized” (ibid.). Such a position extends existing SEA proposals for dialogic engagement by enabling it to embrace antagonisms (cf. Bebbington et al., 2007b, p. 364 relying on different groups uncovering “the common ground between them” before “dialogic engagements can begin”).

Following Dunlap (2006, p. 100)⁴³, we propose that SEA can more vigorously and effectively pursue the “basic ecological principle [of] supporting diversity” and recognize the need for “a

⁴² Cf Adams and Whelan, 2009, p. 136-7) observing that shareholder wealth maximization is “broadly agreed with by the ruling (often passive and arguably unthinking) majorities of Anglo-American societies” and that “those who consider the existing state of affairs unjustified, need to consider ways in which [SEA] might... give rise to a cognitive dissonance in the minds of the ruling majorities... that could... lead to a change in how corporations are governed”.

⁴³ Dunlap’s (2006) advice is targeted at funding bodies (to whom Shellenberger and Nordhaus presented their original “Death of Environmentalism” paper to in 2004). In the interests of promoting a more active civic sphere, we seek to apply it more broadly.

diverse range of researchers, practitioners, and activists” to contribute to expanded debates and new imaginings. Attempts to give greater visibility to currently marginalized voices through various forms of shadow and counter-accountings offer much potential in terms of pluralizing the field and taking debates into the civil society sphere (e.g. Carter and Toms, 2010; Dey, 2003; Gallhofer et al., 2006; Shenkin and Coulson, 2007; Spence, 2009). They provide a way of talking/accounting back to neo-conservative elites, by introducing concepts of conflictual knowledge that can be used both adversarially and to build progressive alliances (see further below).

Actively embracing heterodox voices may be characterized as “relativist”. With Rorty (1991), we resist this term as implying clear cut Platonist dualisms between objectivity and subjectivity. We are not saying that different positions are arbitrary in an “anything goes” sense – rather that they are genuinely contestable. Moreover, and crucially, we contend that it is this plurality of socially situated actors, their relationships, (ant)agonisms and discursive interactions that provides the most hope for transformative social change (Brown, 2009, p. 322-23). Next, we suggest that effective progressive alliances and public support can best be built by recognizing and embracing (ant)agonistic relationships among the interested constituencies.

Consensus building or adversarialism?

SEA commentators are keenly aware of the ideological splits between divergent groups interested in sustainability and related issues. For example, Archel et al. (2011) describe the contestations in setting corporate social responsibility (CSR) policy among the State, business interests, and civil society. Brown (2009) and Dillard and Brown (2012) propose that agonistic pluralism be applied as a means for theorizing the political antagonisms evident within SEA. We see a need to work with others in the wider polity to foster more pluralistic institutions and spaces that encourage debate within and across different communities; to help ourselves and others (e.g. students, NGOs, lay communities) find their own place within these debates; to provide a fertile context wherein new alternatives emerge; and to prevent cooption of the discourse by dominant interests.

SEA and Interested Groups. The “Death” debates were possible only because the participants (NGO leaders, funders, academics, and activists) were prepared to reflect on their perspectives regarding social change and engagement and participate in open, spirited debate.⁴⁴ The SEA community arguably needs to do the same. While there have been promising moves in this direction (e.g. the “St Andrews Summit” on the future of the Centre for Social and Environmental Accounting Research (CSEAR))⁴⁵, these have been relatively private forums. Discussion within the SEA community, while important, is not enough. We need to broaden debate and engage wider academic and community networks at various levels. This requires making broader connections with “fellow-travellers” in other academic communities (e.g. critical management studies, heterodox economics, interpretivist policy studies, political theory, critical geography) and with social movements (e.g. the environmental justice movement, labor unions, eco-feminists, indigenous communities). As Spence et al. (2010) highlight, SEA has remained remarkably detached from other social science literatures and political struggles in civil society; seemingly preferring an “apolitical” approach somewhat at odds with its professed social change agenda. With an engagement focus on organizational level fieldwork, SEA too often remains silent about wider structural constraints and macro-level power relations (ibid.; Archel et al., 2011). This vastly underplays the extent to which liberal democracies are structured by social divisions (e.g. class, gender and ethnic conflicts) and how these play out at individual, organizational, national and supranational levels. The voices of stakeholders, subaltern communities and social activists – and their resistances to managerialist perspectives – rarely receive sustained attention.

New fora for coalition-building (e.g. multidisciplinary action research, Web-based initiatives) potentially provide valuable spaces for debates and discussions across a diverse range of groups. Within this context, we need to re-think the role of SEA academics and their relations to engagement (Neu et al., 2001; Cooper et al., 2005; Shenkin and Coulson, 2007). The potential of

⁴⁴ Although commentators have noted that Shellenberger and Nordhaus, while critical of the “non-response” to their work from the mainstream, have provided little in the way of a response to their own critics (Kysar, 2008, p. 2064-66).

⁴⁵ See the *Social and Environmental Journal*, Vol. 26(2): 1-2, 14-17 for an overview and Dillard and Brown (2012) for related proposals.

emerging researchers (and students) to contribute to these endeavours is worthy of special consideration in that they are arguably often more willing to work with new ideas and forge new relations and directions (Laine, 2006).⁴⁶ The environmental justice movement, for example, emphasizes the importance of actively fostering new leadership able to work across a broad range of issues and engage diverse constituencies.⁴⁷ SEA researchers, in our view, need to not only use their “research findings to inform the next generation of *managers* through our teaching” (Adams and Larrinaga-González, 2007, p. 349, emphasis added) but also educate students as *citizens*, and assist civil society organizations with their own forms of engagement. While sympathetic to Adams and Petrella’s (2010) calls for greater university-business-civil society collaborations over new educational curriculum to foster “responsible leadership”, we contend that it is important not to lose sight of fundamentally different conceptualizations of the means and ends of such leadership. The input of more “radical” academics and activists would, for example, help to surface social contradictions and structural inequalities that are often erased in mainstream discourse (Molisa et al., forthcoming). As such it would arguably provide “the emotional stir up/unfreezing” and “cognitive dissonance” that can assist in fostering fundamental change (Adams and McNicholas, 2007; Adams and Whelan, 2009). Rather than a process of consensual rational argumentation, we would argue that fundamental change requires something akin to a paradigm shift (Kuhn, 1970) – a process which SEA has yet to address in depth (but see Bebbington et al., 2007b; Brown, 2009, for discussion of the transformative possibilities of dialogic engagement and the ways identities may be (re)shaped as new alternatives emerge in dialogic interaction).⁴⁸

⁴⁶ Although also see Adams and Whelan (2009, p. 131) on the structural impediments that increasingly constrain critical research in academia and Tuttle and Dillard (2007) for a more general treatment of the closing of the accounting academy.

⁴⁷ The website of the Environmental Leadership Program, for example, notes that it seeks “to train a new generation of environmental leaders characterized by diversity, innovation, collaboration, and effective communications” with “the skills to work across difference”, <http://www.elpnet.org/what-we-do>.

⁴⁸ There are parallels here between agonistic conceptions of “identity as becoming” and McKinlay’s (2010) discussion on performativity and the politics of identity (see also Brown, 2010, pp. 488-91 and Pipan and Czarniawska, 2010 on the way accounting technologies can help ideas/identities travel).

SEA and Critical Accountants. SEA and critical accountants have often drawn bold lines around adversarial versus collaborative approaches to engagement. For example, critical accountants seek to develop oppositional spaces outside the mainstream and pressure decision makers through confrontation and taking the offensive. Their emphasis is on developing dialectical awareness of, and support for, social conflicts and struggles, highlighting accounting's role as an ideological weapon (e.g. Tinker et al., 1991; Arnold and Hammond, 1994; Cooper et al., 2005; Spence, 2009; Carter and Toms, 2010; Hanlon, 2010). Critical accountants argue that those promoting "partnership" approaches with business are at serious risk of being co-opted due to their under-estimation of the explicit and implicit effects of unequal power relationships (Archel et al., 2011). Thus, where some "deep greens" see framing SEA issues and engagement in monetary terms as having subversive "Trojan horse" potential to bring SEA values into the mainstream (Gray, 1992), others warn that business case capture may effectively keep the Trojans "inside the horse" (Spence, 2007, p. 875). Progress occurs as new alternatives emerge out of this conflict and debate, not necessarily as a result of a resolution. Awareness of this expanded alternative set also reduces the risks of cooption, by making it more difficult for dominant hegemonic interests to "impose" their realities.

Some critical accountants are sceptical that SEA – as conceptualized within reformist politics – could *ever* pose a serious threat to capitalist relations (Puxty, 1991; Cooper, 1992; Shenkin and Coulson, 2007; Spence et al., 2010). Social accountants, by contrast, privilege reformist traditions of social change (e.g. Gray et al., 1991; Gray, 1992; Bebbington et al., 1994; Bebbington, 1997; Adams and Larrinaga-González, 2007). Focusing on engagements with organizations and policymakers, they seek to distance themselves from "extremists" and provide "advice and suggestions" that are "enabling in a practical [rather than disruptive] sense" (Bebbington, 1997, p. 371). Refusing to "get involved" in the name of resisting managerial capture is viewed as "an abdication of responsibility [with] judgement... then always exercised by others" (Bebbington and Gray, 2001, p. 583 citing Bronner, 1994).

Reminiscent of the "Death" debates, some object to the "conflict-based" notion of capture itself, on the grounds that it implies ownership rights over SEA and "confines reason to some academic elite who pin all their hopes on some future revolution" (Adams and Larrinaga-

González, 2007, p. 338; see also Burritt and Schaltegger, 2010, p. 831 accusing those following the critical path of watching “the funeral pyre smouldering”). To reformists, critical theory too often appears to be a “purely intellectual” and negative exercise (Bokeno, 2003, p. 604). Even when praxis is attempted, critical theorists are charged with talking *at* people rather than with people (Adams and Larrinaga-González, 2007, p. 342) and their conflict orientation is seen to needlessly antagonize those who might otherwise be sympathetic (Gray et al., 1991). We believe there is validity in both positions, and agonistic pluralism would advocate processes whereby debate between these groups would be facilitated, not ameliorated. Contrary to more consensually-oriented deliberative approaches, we would emphasise that the ability to problematize and “disrupt” the status quo is a core democratic value (Norval, 2007).

As noted in our introduction, at least some areas of SEA now enjoy symbiotic relations with critical theorists (Gray, 2002b, p. 377; Tinker and Gray, 2003), with writers acknowledging the need to develop SEA’s theoretical base and to become more politically aware.⁴⁹ We encourage more (ant)agonistic political relations between these two groups (and their equivalent communities in the wider polity), in accordance with our view that social and political transformation involves a combination of “inside” and “outside” perspectives. Agonistic pluralism conceptualizes politics “as a ‘mixed-game,’ i.e., in part collaborative and in part conflictual” (Mouffe, 1999, p. 756). Too much diversity can be problematic, for example, the oft-noted fracturing of the Left. At the same time, disagreement and lack of consensus should not be regarded as signs of failure or betrayal. To the contrary, learning to engage difference can not only “yield better mutual understanding... and the agreement to disagree” (Kapoor, 2008, p. 108), but also help in building progressive alliances across different social movements and resisting neo-liberal ideologies that posit an *already existing* harmony of interests between dominant and subordinate groups. Conflicts can be “fruitful and educative”, with different perspectives bringing out limits in others (ibid., p. 98) and allowing debate over what “the good life” and the “pursuit of happiness” means (cf Adams and Whelan, 2009). Again, these debates

⁴⁹ See, for example, Gray’s (2006, p. 812) “confessional... that until nearly ten years ago I clearly and firmly fell into this [reformist] camp” but that “I no longer believe that a comfortable, reformist agenda will be sufficient or even possible.”

provide the possibility for new alternatives to emerge, enhancing the opportunities to challenge dominant discourses.

Agonistic democrats look for broad progressive coalitions based on commonalities in ideological perspectives. This may include forging loose “unlikely alliances” or “novel partnerships” with those that would normally be regarded as adversaries (Cohen, 2006, p. 75) on some issues (e.g. tempered radicals⁵⁰ and militant activists; Republicans with strong conservationist beliefs) and “employing a continuum of strategies to help effect social change, ranging from subtle quiet tactics to organizing collective action” (Ball, 2007, p. 762). Such approaches recognize that the world is “a complex and nonlinear system in which small interventions can have huge impact” (Schmitt, 2005a). Different groups are free to return to the offensive in areas of disagreement. As Little (2005b) explains, the goal “is not to create frictionless coalitions, but constructive controversy” and to “compel opponents... to justify their positions” and thereby push debates further. Thus, in (ant)agonistic politics, traditional distinctions in critical theory between “reform” and “revolution” become blurred (Brown, 2009, p. 323).⁵¹

Theorizing adversarialism. We contend that agonistic pluralism helps theorize empirical settings in a way that fosters engagement beyond the “business case”. Here we draw on Archel et al.’s (2011) empirical study of government-led CSR initiatives in Spain to briefly illustrate how overt and latent antagonisms might be surfaced and, potentially, constructively engaged in attempts to transform the status quo. Archel et al.’s (2011) study illustrates the imposition of the dominant business discourse through “dialogue” and “stakeholder engagement” processes. Diverse engagement processes were in place and a variety of ideological perspectives were initially evident, but over the life of the project, discursive diversity disappeared as it was progressively “filtered through various stakeholder dialogue processes” directed toward gaining consensus and “re-emerged advocating voluntarism and business-as-usual” (Archel et al., 2011,

⁵⁰ A tempered radical is “non-revolutionary and works incrementally to create change” and, inter alia, looks for “the potential for change in commonplace situations and seemingly mundane actions” (Ball, 2007, p. 762-63).

⁵¹ See also Spence et al. (2010, p. 78) noting that both reform and revolution lead in different ways to the “death of politics”.

p. 328) as evidenced by the CSR reporting requirements, or lack thereof, that favored the dominant elites (business). Some groups offering more radical alternatives withdrew from the process early on recognizing the futility of wielding any influence and not wishing to validate what they perceived as a flawed process, while others showed signs of being co-opted by the process itself and began to (re)frame their positions in accordance with the “logic” of the dominant discourse.

Agonistic pluralism recognizes that antagonisms, collective identifications and passions are all important elements in democratic politics. As discussed earlier, an SEA that fosters pluralism by providing visibility to hegemonies and counter-hegemonies and recognizes the value of political relations that embrace ongoing tension between consensus and conflict provides a promising avenue for progressive change. This perspective contrasts with extant SEA literature that generally downplays difference, conflict and dissent and is more likely to be framed from a *business* rather than *civil society* perspective as evidenced by the dominance of the “business case” approach to SEA. As the antithesis of consensus-based, business dominated “stakeholder engagement” discourses reported by Archel et al. (2011), agonistic pluralism facilitates polylogics by highlighting conflict and fostering oppositional communities. Agonistic pluralism and the associated SEAs (e.g. counter-accountings) recognize that dialogue is itself highly political.

The issues identified from our analysis of the “Death” debates appear to be relevant in the circumstances reported by Archel et al. (2011). First, the political and ideological foundations of various discourses and related groups were not explicitly recognized. The dominant discourse of neoclassical cost benefit (value added) analysis, shareholder value enhancement, and customer satisfaction provided the institutional framework whereby entry and relevance were determined. Technical reasoning and quantitative representations were privileged, subordinating alternative, more subjective, logics. The political nature of the debate was obscured, masking the power relations influencing the outcome. Second, not having recognized the political nature of the various interests, the institutional processes needed to facilitate the presentation of the alternative views, values and visions of various groups – and, in particular, enable less powerful voices - were either not developed or implemented or, if they were, lost traction in the “unfriendly” wider

environment. Dominant elites thus had little reason to take alternatives seriously. Third, to develop and implement the changes called for by Archel et al. (2011), a progressive pluralistic, democratic politics needs to nurture the institutional and non-institutional settings necessary to effectively articulate and operationalize a progressive social and environmental agenda. These must recognize the benefit of both consensus and dissensus through (ant)agonistic relationships among interested groups. The tenets of agonistic pluralism help in theorizing how to move toward polylogic engagement, without glossing over the significant challenges this entails.

Briefly, Brown (2009, pp. 324-28) proposes eight critical dialogic principles derived from agonistic pluralism that, if applied, might have partially mitigated, or at least shed light on, the business capture of both the institutional processes as well as the outcomes in the Spanish case analyzed by Archel et al. (2011).⁵² The central assumption of this approach is that there are fundamental conflicting ideological perspectives among the interested parties that cannot be resolved and that the suspension of asymmetric power is a practical impossibility. In an attempt to apply agonistic pluralism to overcome discourse capture by dominant groups, one way to proceed might be to spell out the eight principles as part of the preliminary agenda for establishing processes by which policy alternatives are developed, implemented and evaluated. Multiple ideological orientations would be identified and explicitly recognized (e.g., neoliberal markets-based approaches versus those based on the socio-political perspectives of human rights, labour, feminist and environmental movements). The implications of reductionist representations, especially quantitative data, on the scope and depth of the debates would be acknowledged with appreciation of the contestable nature of the “facts”. For example, the contestability of inputs to neo-liberal cost benefit analysis would be recognized and various counter-accounts (including alternative quantitative representations, qualitative and visual data) provided by what Archel et al. (2011) refer to as “heretic” groups. There would be explicit and multiple processes to enable and ensure that non-experts have access to the deliberations, both discursively and intellectually. This can be facilitated by forging “chains of equivalence” among

⁵² These principles are as follows: recognize multiple ideological orientations; avoid monetary reductionism; be open about the subjective and contestable nature of calculations; enable non-expert accessibility; ensure effective participatory processes; highlight extant power relationships; recognize the transformative potential of dialogic accounting; and resist new forms of monologism.

groups contesting particular forms of subordination (e.g. labor, indigenous peoples, ethnic, gender, sexual orientation, race) with care taken “not to gloss over differences” and “to resist any temptation for one group to ‘absorb’ the other” (Brown, 2009, p. 334). Purcell (2009, p. 159) points to the example of the anti-globalization movement which has:

involved a range of groups (e.g. labor, environmentalists, anti-third-world debt, human rights in China, etc.) that shared an equivalent opposition to the globalization of neoliberalism. Their concerns were in many ways disparate (outsourcing of jobs, sea turtles, rediscovering jubilee obligations, the occupation of Tibet, etc.), but they strategically defined themselves as equivalent and acted together to oppose the WTO and other institutions committed to neoliberalization... Each member of the coalition achieved much more than they could have alone, but they did not have to dissolve into a large and uniform collective to do it. While they did not achieve the end of neoliberal hegemony, they certainly succeeded in identifying it and calling it into question.

Institutional and non-institutional processes should help ensure effective participation spaces and processes. At the institutional level, this requires broader structural change, for example, the establishment of legislative rights to information and participation, with civil society groups aware that this will involve conscious political mobilization (Dannin, 2006). Equally, if not more importantly, counter-hegemonic groups need to develop oppositional communities – separate spaces outside existing institutions where they can explore and advance alternative understandings that contest existing exclusions, especially ones perceived as unimportant, inchoate, illegitimate or unimaginable from dominant perspectives (Kohn, 2000, p. 424). The aim here is not “permanent balkanization, but rather a temporary retreat to a protected space in which it is possible to explore and test genuinely alternative ways of framing collective problems” (ibid.). This is key in developing the kind of resignifying that Archel et al. (2011, p. 341), in our view, rightly recognize as vital in efforts to resist voluntarist, consensually-oriented understandings of CSR and to establish new signifiers less likely to float to business positions. In the absence of an institutional environment conducive to the expression and implementation of genuine alternatives, counter-hegemonic movements arguably would rationally exercise their right not to participate in corporate and State-initiated stakeholder “dialogue”. Lastly, there must be a resistance to establishing new forms of monologism that, however well-intentioned, aim to guide people to new universalistic answers that, in our view, unrealistically and ill-advisedly imply an “end to politics”.

It may be argued that mainstream business/accounting adheres to democratic values in that it

accepts the legitimacy of stakeholder engagement. Archel et al.'s (2011) findings show that when implemented within and filtered through prevailing dominant "business case" institutional processes, embracing stakeholder engagement legitimates business interests' hegemonic position (i.e. shareholder wealth maximization). In these conditions, power elites do not find it particularly confronting to at least listen to "heretic" discourses; indeed, by doing so, they may help to legitimate their own "business case" approach as the "consensual" outcome of dialogue. The fundamental norms of neoliberal practices (e.g. questioning of the shareholder wealth maximization norm) are thus never seriously questioned. Application of Brown's (2009) principles would require recognition of legitimate contestation over both the fundamental norms that underpin our institutions (e.g. efficiency, social justice, accountability) and how they are or should be interpreted, prioritized and put into practice. Here, again, we see the fostering of oppositional communities that can build the social capital to help map out alternatives and experiment with innovative counter-accountings and practices as key. The social movements and communicative planning literatures provide examples of agonistic approaches that can be applied at the local level. The following is an example of a river cleanup project that illustrates these principles in operation:

a coalition of environmental, neighborhood, Native American, small business, and environmental justice groups [DRCC] has come together to advocate for greater popular empowerment... The cleanup is being overseen by a... neoliberal governance arrangement: a public-private partnership (PPP) among major polluters has been given wide authority to study, plan, and carry out the cleanup. While the PPP's agenda is diverse, at its base is a vision of the river as a waterway and its banks as marketable property. The watershed... must meet the needs of the economy. The DRCC brings together groups with quite disparate interests. But they share an equivalent opposition to the PPP's waterway/property vision; they see the watershed instead as *inhabited*, by residents, by native tribes, by fish and wildlife. The diverse elements of the DRCC have... consciously constructed together an equivalent vision for the river. They see that vision to be irreducibly different from that of the PPP, and... they understand their relations with the PPP to be agonistic. That is, they see the PPP as an adversary with whom they must struggle, not a partner with whom to build a cooperative solution through communicative action. I don't mean they never cooperate, never communicate, and always protest. They use a range of political practices. Rather I mean in the big picture they believe they want something fundamentally different from the PPP. While there may be ample room for negotiation and strategic compromise along the way, in the long term an *inhabited* watershed is very different from and in many ways incompatible with an *owned* watershed. Currently, the PPP's owned-watershed vision is hegemonic. The river is seen as first and foremost as a waterway that serves the needs of the economy. The DRCC struggles agonistically to supplant that hegemonic vision with a counter-hegemonic vision of the river as *inhabited*... While they have not yet transformed the relations of power that govern Superfund cleanups, they have been able to make promising inroads: to exploit existing opportunities (and invent new ones) to call into question neoliberal governance structures and values, and to significantly empower non-owner interests to advance a distinctly different idea of what the watershed should be (Purcell, 2009, p. 160).

As illustrated by this and the anti-globalization example, counter-hegemonic movements do not aim to eliminate power but rather to reclaim it “through political mobilization” (ibid.). Against neoliberal conceptions “of property rights and rights to accumulation”, they construct and assert divergent demands, namely “to inhabit urban space, to maximize use-value rather than exchange value, and to play a central role in decision-making” (ibid.). As Purcell (2009, p. 160) observes “such movements, though nascent, are proliferating”. They are finding creative ways of resisting neoliberalism and help to illustrate that other worlds are possible (ibid; see also Cooper 2001 discussing the importance of oppositional communities that both map and act out new possible social pathways). We consider there is significant potential for the SEA community to join with academics and groups developing agonistic practices in communicative planning, development studies and political theory (e.g. see Bond, 2011; Hillier, 2002; Kapoor, 2008; Purcell, 2009). SEA has much to learn from these endeavours in trying to create more democratic and just societies and, equally, polylogic approaches to accounting offer much in helping to foster counter-hegemonic movements and agonistic political relations.⁵³

4. Closing comments

SEA, and the environmental movement in general, is currently going through a period of critical self-analysis. As part of this debate, challenging questions have been raised about how SEA should be defined, who should be doing the defining, and what its agenda should be. Should managerialist forms of SEA engagement be classified as “real” SEA?⁵⁴ Can we speak of an

⁵³ The value of dialogic accounting has recently been recognized in the communicative planning literature. Healey and Hillier (2010, p. 387) advocate “consideration of [the] concept of dialogic accounting... Such accounting is not concerned with discovery of an ‘infallible truth’, but rather with discussing actants’ values and priorities in ‘democratic’ processes of decision making... Who gets to discuss these values and priorities in what type of ‘democratic’ setting, however, poses yet another ethical issue”.

⁵⁴ The “boundaries” of SEA research are highly political. For example, decisions to exclude “accounting and labour relations” literature in many SEA reviews have arguably helped to privilege the “environmental” in “*social and environmental accounting*”. From the perspective of progressive politics, it is difficult to understand why this work (and, even more so, critical accounting) is excluded from social accounting “as the universe of all possible accountings” (see Gray, 2002a, p. 692 and p. 694 where Gray calls for more attention to the labour context), while managerialist SEA that relies on “the functionalist toolbox” or “professional accounting orthodoxy” is often treated as “real SEA” (ibid., p. 693). This perhaps goes some way to explaining why researchers themselves are divided over whether they even want to be counted as SEA researchers, with many academics of a more critical bent

“SEA project” or “community”? What, if any, values or objectives unite those who work in this area? Should we describe ourselves primarily in disciplinary terms (e.g. as a field of study) or in terms of our politics (e.g. as a movement)? Why does SEA matter? What, if anything, has it achieved? How should we define and/or measure “success” and over what time frame? With whom should we engage to achieve change? How should we react to methodological and/or political diversity? Should we strive for more cohesion and unity of purpose? Or embrace pluralism and heterodoxy?

The “Death” debates strongly resonate with the current contestable terrain of SEA (and progressive social movements in general) and, as such, represent the context and content of the political space associated with programs for engagement. The problems, proposed solutions, and criticisms discussed above identify contestable issues as well as suggest the diverse array of interested constituencies. While the impossibility of an accounting that transcends values and politics is recognized in SEA, the relevance and influence of *contested* values and ideologies in developing and understanding SEA has not been fully appreciated. We submit that SEA has much to gain from engaging with the interrelations of the social, environmental, and economic domains in a more critically pluralistic fashion. Doing so requires, *inter alia*, the re-evaluation and extension of traditional boundaries of what constitutes the environment and engagement and giving greater visibility to the contested politics inextricably bound up with technical practices such as accounting. Integrating the social and political with the technical in a way that respects our diversity as *socio-political* beings requires active engagement among experts, business, policymakers, social movements and citizens. While a number of SEA researchers to date have initiated dialogue with business groups and policy elites, we see a pressing need to also engage social movements to formulate positions and accountings that move beyond the business case for SEA. Moreover, rather than positing social movements as a relatively homogenous group with

preferring to eschew the SEA label (Gray et al., 2009, p. 567; see also Owen, 2008, pp. 240-42 for discussion of the politics of defining SEA research).

common information needs, the “Death” debates highlight important distinctions between those operating in collaborative and adversarial modes. Adversarial NGOs, for example, might have greater call for various forms of *counter*-accounting and oppositional analysis.

In keeping with a commitment to agonistic praxis (Brown, 2009; Dillard and Roslender, 2011; Dillard and Brown, 2012), our analysis has identified some of the issues that motivate tensions between the more pragmatic and critical arms of the SEA field (and social movements more generally). We propose agonistic pluralism as a basis for developing engagement strategies and programs when interacting with groups with diverse views, values, and visions. We acknowledge that this approach brings with it a host of difficult and, as yet, unanswered issues – in particular those surrounding the need to develop more polylogic understandings of SEA and the requisite supporting ethics and information systems (see Brown, 2009 and Dillard and Roslender, 2011 for some starting thoughts). However, here we would emphasise that ideas regarding critical pluralistic praxis are gaining increasing currency in many other disciplines and provide a substantial and, as yet, largely untapped resource for developing “critical” SEA.⁵⁵

While social change may reasonably be argued to involve some combination of working both “within” and “outside” the system, in collaborative and combative ways, it is acknowledged that many will find the pluralistic approach proposed here too “messy” and challenge it as bringing its own serious political risks. Letting “different worldviews bloom” may seem unduly relativistic, even nihilistic to some (cf Kysar, 2008, p. 2074ff). We have given our reasons for concluding otherwise, but in the spirit of agonistic pluralism, we welcome further debate on this and other issues raised. It is hoped that these ideas will help stimulate empirical projects that explore polyvocality while retaining a critical edge (see Archel et al. 2011; see also Goi, 2005; Huijer, 2005; Purcell, 2009; McClymont, 2011 for cognate work in other disciplines). In the interests of re-activating “the political” and what many see as an ailing civic sphere (O’Leary, 1985; Cooper et al., 2005; Lehman, 2001, 2011; Spence et al., 2010), it is our contention that SEA engagement debates need to take place not just among academics, and political, business or

⁵⁵ In addition to our earlier examples, we would point to considerable possibilities for the cross-fertilisation of ideas across, inter alia, pluralist political theory, science and technology studies, heterodox economics, interpretive policy analysis, participatory development studies, and critical information systems.

NGO “leaders”, but also in the wider communities to which we all belong. In this sense, we present this discussion as one strand of a much larger set of conversations among “friendly enemies” (cf Brown, 2009, p. 321). Our overall aim is not to suggest that we have “the answers”, but rather to promote dialogue and debate among various groups with an interest in conceptualizing and undertaking meaningful engagements. Notwithstanding our differences over the wisdom of an organizational-centred approach, we wholeheartedly agree with Adams and Larrinaga-González (2007, p. 349) that SEA has barely scratched the surface of the potentialities of engagement research. We hope that our discussion helps to open up new possibilities that enable SEA to effectively respond to, and move beyond, traditional politically conservative, managerialist approaches to sustainability. We seek to provide food for thought not just for constituencies already strongly aligned with particular political positions but also those who are relative newcomers to the debates.

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Table 1. Summary of the “Death of Environmentalism” debates

Key Themes	Technocratic approach to concerns, knowledge, and politics (facts over values)	Failure to articulate comprehensive views, alternative values, and inspiring vision (short term policy over long term politics)	Failure to build effective progressive alliances and public support (special interest over public interest)
The issues	<ul style="list-style-type: none"> - assume that scientific facts will motivate desired change - interrelated problems presented as discrete policy issues with technical solutions (reductionist, single issue framework) 	<ul style="list-style-type: none"> - failure to articulate an adequate political vision because of the technocratic perspective - focus on short term policy rather than long term political payoffs - environmentalism has become another narrowly defined special interest group - overly pragmatic and incrementalist approach 	<ul style="list-style-type: none"> - missed opportunities to build effective and necessary progressive alliances with “interested” groups - too disconnected from, and condescending toward, lay people (failing to enrol them as allies)
The reapers’ proposed solutions	<ul style="list-style-type: none"> - get out of technical policy mindset and eschew any idea of a politically neutral approach to environmentalism - be open to the relevance and influence of values and ideologies - move away from “binary thinking” to an emphasis on interconnectedness and interdependence - “truth” is socially constructed and contestable - problematize traditional analytical boundaries of “environmental” issues 	<ul style="list-style-type: none"> - recognize the “culture war” requires a new politics grounded in a set of core values and a common vision - focus on the politics of framing - provide a more expansive, inclusive, and compelling vision - create new language, new strategic initiatives, new sets of institutions, and new metrics for evaluating success - connect honestly and respectfully with people’s everyday lives - set up political conflicts and controversy on terms 	<ul style="list-style-type: none"> - invest heavily in building broad-based coalitions based on shared values and political vision - inject vision and values into contested political spaces, forcing politicians and others to take sides - frame issues consistent with the political worldviews of progressive communities - conceptualize the “new energy economy” as win/win

		that advance the environmental movement's transformative values and vision	
Counter-critique	<ul style="list-style-type: none"> - inability to adequately integrate the technical and the socio-political - do not appreciate the complexity and nuance of the problem - assumes a unity of perspective with regards to core progressive values which is not present - unwillingness to consult international movements or their histories - take an elitist, expert, privileged approach - do not frame environmental issues in relation to economic, social, and cultural (in)justices (distributional issues) or across race, ethnic, social class, gender, age and/or geographic lines - the distinction between "human" and "nature" is important in distinguishing permissible human activities 	<ul style="list-style-type: none"> - views are too narrow and still grounded in traditional, incrementalist rationality and positivist perspectives - ignore alternatives adopted by other social movements - represent an elitist, North American, male perspective with professionals/consultants being the arbiter of progressive values leading to a lack of democracy - does not adequately address structural issues and impediments - social marketing is used to manipulate perspectives - "value" and "better" become relativistic - scientific rationality should not be abandoned 	<ul style="list-style-type: none"> - propose a conservative, third-way strategy - have much to learn about building broad-based political alliances from other, more experienced grassroots movements - elicits attitudes that cannot gain the necessary broad-based political support - proposed enhanced value set still inadequate for building broad-based public support - privilege the role of elites over ordinary citizens - do not adequately recognize the need to build the necessary social wealth for adequate broad-based political engagement and commitment - inadequate attention is given to privileges, diversity, interdependency, and distribution of wealth

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