

## Book Review

### **Accountability, Social Responsibility and Sustainability: Accounting for Society and the Environment by Rob Gray, Carol A. Adams and Dave Owen**

*Accountability, Social Responsibility and Sustainability: Accounting for Society and the Environment* is a complete revision of *Accounting and Accountability* published in 1996. It has been written by three leading academics, Professors Rob Gray, Carol Adams and Dave Owen, who have worked in the field for more than thirty years.

The text starts from the position that there have been great strides in our understanding of social, environmental and sustainability accounting in the last twenty years, “*the environmental state of the planet, the levels of inequality between peoples, the numbers of people in poverty or children dying through drought continue to get seriously worse*” (pxii). It navigates the reader through the complexities that contribute to un-sustainability and, more positively, towards an alternative way of seeing, measuring and managing.

The text has been written for new and existing researchers in the field, teachers of social accounting, undergraduate and postgraduate accounting students as well as accounting / business / sustainability professionals and policy makers. The text has much to offer for each of these audiences.

For the novice and emerging researcher, teacher and student the text is an extremely valuable resource on the development and current state of social accounting, auditing and reporting. Each of the fourteen chapters, ranging from an overview of the field to trends on social, employee, environmental and financial issues to the emergence of the triple bottom line, external social audits and governance, is widely referenced to the accounting and finance, and business and management literatures. The wealth of research incorporated, and developments in practice reviewed, are admirable. For the emerging and more experienced researcher, the synthesis of the literature, including historical accounts, will not feel rehearsed but fresh. The text offers a clear sense of the state of the field, who has contributed what, timing of key developments and where to search for (or locate)

informative pieces of work. As a researcher, I feel fortunate to have this level of signposting.

Remaining with the researcher – current and future – there is a clear call to take care when theorising work and, more broadly, for greater exploration on areas that require more attention. On theory selection, the authors caution against “a *haphazard and thoughtless pick-and-mix approach*” (p94) and, instead, appeal for researchers to be knowledgeable about theories available prior to exercising choice. In order to guide selection, the authors provide a flavour of the array of theoretical lenses opted for by researchers, categorising them according to level of resolution (“*how widely or narrowly we spread our perceptions*” (p76)) and metaphor (biological, political / sociological, economic / rationalist and other). Whilst the authors encourage independence in choice, they do specify the most popular theories on social accounting and, in so doing, nudge researchers toward where theoretical insights might be sought.

In contrast to theory selection, the authors are more explicit on actively encouraging choice of research areas. They point to, for example, the limited research in social and environmental accounting in the public and third sectors. As argued by them, these sectors “*are likely to prove more fertile ground for experimentation and development*” (p283) than the commercial sector.

For undergraduate and postgraduate students and teachers, the text is valuable in that it aids critical thinking and analysis. The authors devote a chapter to systems thinking and worldviews, bringing to light the most common conception – liberal economic democracy – held by western developed nations. The authors then examine some of the failings of the conception – “*both as an ideal and as a description of the world*” (p16) – and nurture the reader to do the same. As the authors argue, when “*one begins to ask awkward questions, then one begins to see some of the absurdities that are taught as common sense in business and accounting*” (p325). This paves the way for considering the possibilities of social accounting.

A central theme of the book is that the notion of accountability holds considerable potential for society and ecology. The authors focus here on different information regimes, suggesting that social accounts, at best, offer a means for

revealing “*conflicts, difficulties, inextricable externalities*” (p2) that then encourage debates amongst stakeholders. Although they recognise that full information flows would reveal what is outside the control of individual organisations, there is concern for returning power to the people. The re-democratisation of society, they suggest, will allow transformation towards a realm that is more authentically sensitive to humanity and nature.

In summary, this is a comprehensive text, synthesising the vast knowledge of the authors in order to, in their words, pass on the baton to the reader (p325). Whilst it is clear that the authors are passionate about the realisation of a fairer, more just society, living within environmental limits, they present arguments that are scholarly and do not shy away from exploration of the interactions between markets, organisations, governments and civil society. However, the text retains an accessible quality, seeking to stimulate thought and actions to do what we can on social, environmental and sustainability issues. As the authors argue: “*Change does occur, and sometimes even for the good*” (p13).

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