

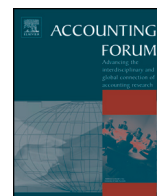


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# What's new about *New accounts*? Assessing change proposals for social and environmental accounting

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## ABSTRACT

This paper considers recent calls to rejuvenate social and environmental accounting, particularly [Gray et al. \(2013\)](#). They see the history of SEA as one of few successes and many failures, warranting radical change. Others consider change-potentials of SEA as under-recognised (see [Lehman, 2013b](#)). SEA faces a conundrum: has it failed? If so, why? And what to do now? I find SEA has contributed to its own ills, and that change-potentials of accounting remain under-explored. I suggest tensions between SEA and accounting may be ameliorated by revisioning the relationship. Migration outside the orbit of accounting without doing so invites unintended consequences.

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## 1. Introduction

My father's family is obsessed with maps and time. To not find and follow the most direct route in the best time is to them reprehensible. However, failure in one variable is defensible by achievement in the other – a late uncle was capable of stating, "We're lost, but we're making good time", without trace of irony. [Gray, Brennan, and Malpas open \*New accounts\* \(2013\)](#) by invoking [Wright \(2006\)](#) on the impossibility, and indeed undesirability of a priori maps for 'emancipatory social change'. To this, my uncle would declaim: "So. We're lost". The authors, assessing the progression of what has been called social and environmental accounting (SEA) over the last 40 or so years (cf. [Gray, 2009](#)), ultimately find it wanting. I can well imagine my uncle's lament: "We're not even making good time". It would be enough to induce him to demand to be let out of the vehicle, to find his own way, in better time.

In this piece, I consider ways the message of *New accounts* might be understood. Its authors raise a basic *problematique* for SEA: Has the project failed? If so, then why? And what do we do now? My necessarily selective discussion describes a personal voyage of exploration into the *ensemble de problèmes* noted by [Gray et al. \(and others\)](#). I give first a basic narrative overview of the essay, followed by deeper focus on three key aspects of its message: the binary reasoning permeating the text; accountability (and its 'partial failures'), and; imaginings of new worlds. In a Marcusian spirit of self-examination, I then bridge to an exploration of alternate accounts of how and why the presently parlous position of SEA – as pronounced by the authors – might be so. I find that we are at least partly to blame for our own ills. I conclude with counsel to those who would migrate interstitially.

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## 2. Narrative overview

*New accounts* gives a vivid account of a no-longer-young, yet still nascent discipline caught between the devil and the deep blue sea. On one hand lies the (relatively) well-known world of origin of SEA: the ‘source praxis and discipline’ of conventional accounting (p. 4). While on the other hand is seen a vast array of potential new worlds for SEA to inhabit and inform (pp. 12–14). We can now know – its argued – the world of origin to be riddled with fundamental flaws and conceits (p. 8), infected by a crippling and mostly unconscious deference to capital (p. 5), and complicit in justifying innumerable patent un-sustainabilities (pp. 8 and 9). It seems all *that* world can do now is to produce and reproduce nefarious and dominating thought and practice. These and related factors have subverted the noble, hopeful, and above all, emancipatory aspirations of SEA. To remain within the fold is to be held fast to moribund praxis with intensely repressive and destructive propensities. Diverse evidences are marshalled in the essay in support of that contention (see esp. pp. 6–8). Notwithstanding some (small) successes (e.g. see p. 3), on the face of things, it might appear that SEA as presently constituted is itself at risk of becoming a hollow edifice.

The authors point to malign influences of capitalism and imbalanced exercises of power at work in the failures of SEA. Such failures are worsened considerably in that few, if any at work within the SEA projects (let alone accounting itself) seem disposed to engage with these concerns. *New accounts* takes exception to this:

Is there no longer an appetite to address matters of conflict and power? Or is it that there is no longer a capacity to do so? We are moving further away from the grounding of praxis, not closer to it, as Latour would have us do. In such circumstances it perhaps becomes less bewildering that not just capitalism and business but accounting and academe are (unwittingly?) compliant in the appropriation, emasculation and normalisation of un-sustainability, starvation, poverty, species extinction and so forth (2013:8)

This is a telling rebuke, for while alienating tendencies of capitalism are widely acknowledged, what is accounting’s excuse? Its reason? In light of what the authors see as suitably diagnostic theory (cf. Wright, 2006, 2010), this state of affairs could be expected, and was probably inevitable. In pursuing strategies of *symbiotic* transformation/accommodation, they argue that SEA left itself too open to co-option by baser characters of accounting, so held in thrall it is to financial capitalism. Through this lens, we can see the situation as arising from the projection of less than benign forces into and within SEA and its ‘parent’, accounting. These forces emanate from the general capitalistic hegemony. Through various guises and means, they have enabled capture of, ‘the social and environmental agenda’ and – tragically – prevented anything more than the merest of changes in, ‘the systems of power and consumption’ (p. 3). The infiltration was so devious and persuasive that many, if not most otherwise well-meaning workers in the area were coerced into regimes of, ‘constraining self-disciplining limitations’ (p. 5), and urged to accept a naïve conviction that suggestions for policy and practice changes are best couched in terms of, ‘the coding of current systems’ (p. 3).

The analysis begs the question: what to do, now we are aware of such things? *New accounts* is only slightly equivocal:

it seems social accounting might as well abandon direct attachment to its parent and look for other foundational principles and guidance for its praxis (p. 8).

A ray of hope is perceived in ‘the radical potential of accountability’. By:

allow[ing] relationships and accountabilities to determine the normative capacity of information flows – of accounts in actual fact – the place of social accounting changes beyond recognition (p. 12).

Gray et al. query if acknowledging moral imperatives implied in accountability relationships may be of assistance in avoiding the ‘formalistic and procedural limitations’ of conventional approaches to providing accounts. In focussing on certain moral facets of relationship – such as ‘reason-giving’ (pp. 9 and 14) – and the accountabilities thus activated, it is asserted that the range and scope of SEA is enlarged greatly. Hence the encouragement to those in SEA projects to, ‘weaken’, and ‘shake off the shackles of conventional accounting’ (pp. 2 and 12). The authors ask:

might social accounting prove to be more effective if it abandoned the constraints and self-disciplinary habits of conventional accounting as its parent discipline? (p. 5)

Might well indeed: an imagining clearly in the affirmative is constructed. We are inspired to anticipate a freeing release when SEA, ‘finally leaves conventional accounting behind’ (p. 5), as we, ‘abandon the notion of conventional accounting as the basis for social accounting’ (p. 12). However uncomfortable this may make us feel, it may in fact be a necessary next step, especially since the prospects of recividing accounting seem so remote:

contemporary accounting has unreflectively developed into a monolithic practice that in effect prevents any genuine accounting, especially of its own practice’ (p. 14).

The authors point to rich histories of debate and discussion among some outstanding colleagues, and compile a litany of ‘alternate accountings’ which they see as having promise in helping guide SEA through and beyond the hoped-for schism from the parent. Remembering the difficulty, if not impossibility of *a priori* mapping emancipatory change within turbulent social complexes, the authors – returning to Wright – propose symbiosis give way to *interstitial* change strategies. The term *interstitial* is used to indicate modes of transformation where movements and groups form in less-perceived social spaces

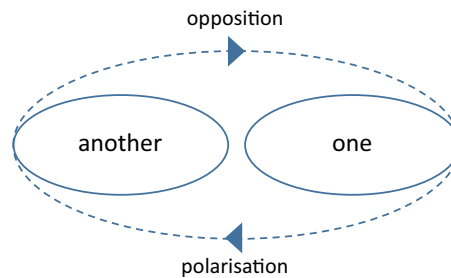


Fig. 1. Interminable oscillation between *one* and *another*.

found within the never quite complete hegemony of capitalist society (Gray et al., 2013: 2, 13; Wright, 2010: 303–5). Gray et al. evince excitement at the prospect of using interstitial strategies to open opportunities for reimagining our ideas of the new, and for rejuvenating (some) tired practices of the old. We might also try to understand the stories behind how some became blind to the prospects outlined – lest they too are abandoned:

We speculate that we need accounts of how ‘intellectuals’ (if that’s what academe comprises) became symbiotic and lost their interstitial potential (p. 13).

### 3. Self-examination

*New accounts* sounds a kind of rallying call to those experiencing some disenchantment with the present state and status of SEA. The authors seek to provoke, to disturb the profound quietism they see as having descended on the discipline. A challenge is laid out to evaluate the situation. They, finding conditions dire, pose the question: why not strike out into new territories? Despite the prospect that at least some such territory is hostile, is not striking out better than rotting, with the rest of accounting? In the discussion below I take up that challenge, and in turn appraise their assessments of cause and subsequent remedy(ies). I understand the message of the essay as resting on three key arguments: capitalism’s inherent opposition to social emancipation plays out in accounting as an emasculation of SEA; accountability is a ray of hope for a revival of SEA, and; interstitial migration is the best way for SEA to escape its perilous position. I interrogate each in turn, in an effort to probe more deeply into the nature of our predicament.

### 4. Binary reasoning or This means war!

We have heard failures of the emancipatory potential of SEA explained as symptomatic of the repressive influence of capitalism in accounting. It follows that failure was (probably) inevitable, as capitalism is generally counter-emancipatory. This is effectively a finger of blame. I do not argue for or against any particular finger, but instead wonder what effects oppositional sets of mind can have on our awareness, reasoning, questioning and answering.

Oppositional reasoning operates with binary sets – opposed, yet paradoxically coupled. Choices are dichotomous, that is, to be made between one and the other. The literature abounds with exemplars: us/them; sympathy/antipathy; win/lose; (political) left/right; self/other; subject/object; extrinsic/intrinsic, etc. A binary set is a closed system: if not one, then the other; if one, then not the other. Oppositions drive the polarisation. And the paradoxical coupling is that when in a binary, and sufficiently polarised, one position cannot exist without the other. This sets up within the system a latency for perpetual oscillation between the two poles<sup>1</sup> (Bernstein, 2002; cited in Lehman, 2013a) (see Fig. 1). This action may be expressed colloquially as, ‘being caught in a loop’.<sup>2</sup> Thoughtform and social binaries rely on exercises of will and emotional attachments to continue the polarisations and dramas of opposition. War is a perfect metaphor for extreme binaries.

Investigation utilising binary logics relies on difference-seeking and contrast. The analysis of *New accounts* follows a neo-marxian vector in investigating vital differences by contrasting the problematic results of capitalist domination with the ostensibly freeing potentials of socialist alternatives. In effect is submitted a proposition to, ‘unite against the oppressor’. However, human perception is constitutive as well as descriptive: the more one thinks oneself under a yoke of oppression, the more likely one is to be so yoked. It could be tempting (and terribly incomplete, of course), to see Gray et al.’s essay as not really saying anything new, but as trying to find novel ways to shoot back at a much more powerful enemy. For a time at least, until that enemy collapses under the weight of its own contradictions. This account transforms their rallying call into a cry for SEA to strategically withdraw (i.e. abandon the parental home), under heavy fire (e.g. SEA failures; academic quietism; worsening world-indicators), to head underground (i.e. cracks; gaps; margins; fissures) in enemy-held territory

<sup>1</sup> Until the system is broken. More on this later.

<sup>2</sup> Of course, we may try to escape a ‘loop’ by seeking some ‘middle ground’, such as the symbiosis described by Grey et al. However, as they argue, symbiosis in this case has been unsuccessful: the result was annexation, which is a collapse back to one or other of the poles. Space prevents further discussion here.

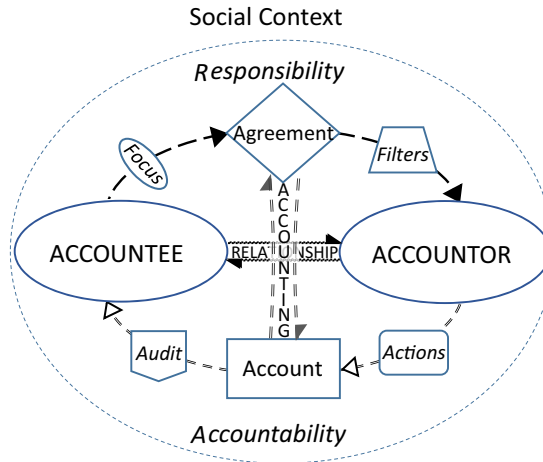


Fig. 2. A slightly less simple model of accountability.

(i.e. capitalist hegemony), therefrom to wage guerrilla warfare (e.g. counter and shadow accounts; accounts of capitalism, etc.), until such time as the enemy implodes (more likely now than at any time since 1968). We might usefully ask whether there are loops in the accounts somewhere, and to what degree we are aware.

I am curious about the consequence(s) of entering a fluid and dynamic environment – such as we may expect in seeking/traversing interstitial spaces – carrying looping mindset baggage from the past. Psychology warns of ‘ironic effects’ of self-sabotaging thinking undermining our actions. Unintended and sometimes perverse outcomes arise, despite apparently best efforts at thinking. Riding my bicycle, if I focus on the rock on the trail, thinking, ‘don’t hit it, don’t hit it’, experience tells me I’m *more* likely to hit it. Navigating with SEA through new worlds, if I focus on the conflicts and oppressions visited upon us by capitalism, thinking, ‘I don’t want that’, I might be more likely to see and experience that. And the confirming feedback loop: the more of that I saw, the more I may be triggered to react in the same patterned ways. There would also arise spinoff effects for those I volunteer to assist in their own struggles.

So, we could become more fully aware of the thinking and inner attitudes we bring to the space, more aware of our own acknowledged and unacknowledged sources, biases and intents. The section below on interstitial migration builds on this point.

## 5. Understandings of accountability

*New accounts* develops a model (or representational framework) of accountability with roots in decades past. We are reminded that accountabilities arise from relationships, of which there are very many not reflected, or even able to be accounted-for in conventional formats. Clearly, in the beginning there was a something to account for.

Central to the model is a simple ‘procedural’ diagrammatic, as seen in their Fig. 5 (2013:10). It is easily comprehended, partly for its use of elements of principal-agent representations; partly for the introduction of a ‘social context’; and partly for the cyclical depiction of how agreement(s) are linked to satisfaction of accountabilities.<sup>3</sup> I adapt that model now using a pictorial heuristic, to explore some possibilities of accountability, and to cast a different light on the problems of SEA (see Fig. 2).

The core of accountability is the *Relationship of Accountee and Accountor*. Their relations typically involve reciprocal arrangements involving caretaking of resources, and generating returns (of one kind or other). Each actor has their own sources, values, beliefs, motivations and internal dynamics, so their relationship is part tension and part harmony, as their interests and ways of seeing converge or diverge. Accounting is a key means of formalising the relationship.

*Agreement* specifies formal and informal conditions governing the relationship. It confers and delegates certain powers to accountors – on an accountee’s behalf – for which they owe certain obligations, including the duty to account. Agreements make more-or-less reference to contracts, standards, codes, etc., which help determine the shape and degree of accounting (and reporting) required to satisfy accountabilities. There are other contributory elements in the cycle. For example, only certain aspects of an accountee are expressed in any particular relationship. Some sort of selective *Focus* is required to translate and crystallise particular will, aims, intents, purposes and objectives of an accountee<sup>4</sup> into Agreement-format.

<sup>3</sup> I do however find this attribute attenuated by use of a strangely counterintuitive and unaesthetic convention of counterclockwise movement in the cycle.

<sup>4</sup> Examples might include; profit-maximisation and exploitation; or emancipation and philanthropy.

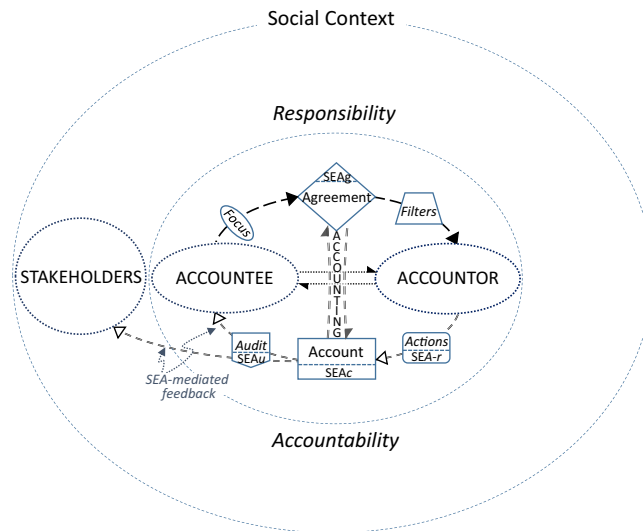


Fig. 3. A simple model of social and environmental accountability.

Conditions and structures of more general social and environmental contexts facilitate, shape and enable relationships (e.g. bodies corporate and politic; communities and associations; environments). Some of these conditions and imperatives are manifested in an Agreement itself, and some are expressed less visibly. *Filters* refers to effects of actor behaviour modification via generalised regulatory and legal structures, ethical and cultural norms, and social expectations. Thus so-called social contracts are also expressed explicitly and implicitly in the *responsibility-accountability* cycle. These factors converge on accountors to help shape their own perceptions, expectations, inclinations and *Actions*. *Actions* lie directly in the cycle-line (rather than outside, as with Gray et al.). This move helps us think about the translation functions of *Accounting*: converting data about actions and their results into information (cyclically collecting, collating and re-presenting); and subsequent report and *Audit*. Accounts are reports, (hi)stories or fables about actions, and assist accountees in, (a) assessing whether the results of account or actions are in alignment with the Agreement; and, (b) shaping their judgements regarding future focus and approaches to subsequent agreement(s). Accounting occupies a unique position as a mediative technology. It overlays the relationship, linking formal and informal responsibilities with accountabilities.

How does social accountability fit in? Fig. 3 represents how the model can be modified. First, the relevant social context is expanded to include interested and affected *Stakeholders*, (some of whom may in fact meet certain definitions of accountee) who ‘reside’ at contextual levels not necessarily in the direct accountee–accountor relation. Second, it is recognised that in order to relate, the ‘boundaries’ of the parties to the relationship (i.e. their ‘selves’) must be ‘porous’, like (semi) permeable membranes. Otherwise, nothing gets through. Third, ‘social’ responsibilities must be decided, recognised, and specified in Agreements, (noted in Fig. 3 as *SEAg*), which in turn point to the socially-relevant actions to be monitored and measured (represented as *SEA-r*). And fourth, social accountabilities can be satisfied by the giving of social accounts (*SEAc*) and social audit thereof (*SEAu*). *SEA* thus mediates socially-relevant feedback to accountees and stakeholders, (ideally) satisfying two (at least) potentially quite different sets of accountabilities.

We know that some effects of accountee-actions are unaccounted-for, and not always in alignment with understandings (and perhaps the actual terms) of Agreements. We could conjecture on at least two reasons for this: such actions/effects are actually inconsistent with Agreement(s), and; effects ‘external’ to accountee-accountor relations are inevitable, given some openness of physical and institutional systems. We know also that stakeholders have differential abilities to affect/input to Agreements, and/or to set responsibilities.

In Gray et al.’s supposition, elements of *SEA* split off, to become interstitial (*SEAc (I)* in Fig. 4). There being no reason to suppose any migration will be total, we could expect a residual symbiotic-*SEA* to remain (*SEAc (S)*). Limitations in data-collection and representational capacities of *SEA* mean some feedback will reach stakeholders unmediated by either symbiotic- or interstitial-*SEAs*. Accountees in the direct relationship will receive information from ‘both’ *SEAs*. Recognising also that stakeholders possess differential capacities to affect Agreements and accountors, the model distinguishes two types of stakeholder-Voice: *Directly* to Agreements (e.g. via engagement); and *Indirectly* (e.g. to filters, via social pressures; lobbying and awareness programmes, etc.).

The model sketched here poses a few questions for *SEA* praxis, past, present and future. For example: since responsibilities influence accountabilities, what input does (and can) *SEA* have to Agreements? Which accountor-actions are *SEA*-relevant, and does everyone know? What input will an interstitial-*SEA* have to Agreements? Will it construct its own Voice, or attempt to access and/or mobilise stakeholder Voices? What relationship(s) will prevail between interstitial- and symbiotic-*SEAs*? What relationship(s) will prevail between interstitial-*SEA* and the plethora of social-auditing organisations now extant?

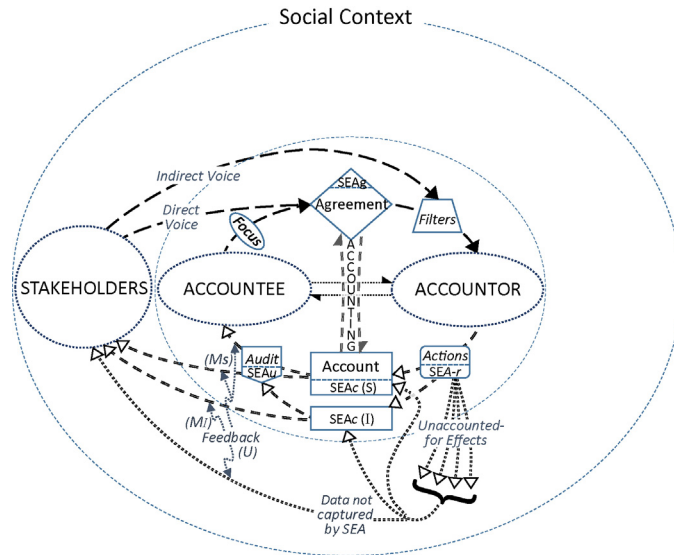


Fig. 4. Symbiotic and Interstitial social and environmental accountability relations.

What can be done to reduce the range of presently uncaptured data about accountant actions? What is being done, and/or can be done to increase the scope of accountee focus, so that other values can be reflected in their relationships? How will interstitial-SEA solve the problem of determining and representing externalities and intrinsic values (so obviously unsolved at present)?

We should consider the insights our models offer about the actual, the unmet potential, and the possible contributions of our praxis. One could be forgiven for pondering why SEA has not had more impact, given our awareness of key points in the social fabric where concentrated efforts may be leveraged into significant change.

**6. Interstitial travel or Care to Dance?**

Gray et al. express high hopes for interstitial change. They imagine new worlds of accounting and ask who would imagine with them. Following Wright, they see the raw potential for such worlds as being in certain cracks, spaces and margins of society, which are bound to form in any hegemony. They propose that in making an interstitial move, SEA will be freed to account over a much wider range than presently. I turn now to explore the issue of what comes after abandonment by investigating the nature of interstices and speculating on prerequisites of interstitial travel.

The terms interstitial and interstice are used in philosophy, social theory, cartography, and other arenas to conceptualise spaces, niches, and margins arising within some social, or other fabric, 'within' which we can crystallise our imaginings of new structures and formats (see Gray et al., 2013; Wright, 2010; Didelon, de Ruffray, Boquet, & Lambert, 2011). However, seeing interstices as cracks gives only a partial account.

Generally, interstices are 'spaces between things', like gaps between fence slats. The 'things' in social realms are not as well-defined as slats. Social constructs are more conceptual, perceptual, and imaginary. Their boundaries tend to 'fuzziness', and can defy precise definition. 'Government', 'market', 'economics', 'capitalism' and even 'accounting', are examples of social constructs meaning different things to different people.

I think a useful addition to our thinking and perceiving here is to see interstices as 'places of meeting'. Interstices in this view take on the quality of intersections, overlaps, or nodes within and between social constructs. Accounting itself could be seen as occupying an interstice of a nodal type, mediating as it does between many actors and social structures. Any relationship has its interstitial aspect: that is, the real and virtual spaces created when two or more of anything come together (see Fig. 5).

Social-interstices have a character of 'discursive space', enabling our 'selves' to communicate and exchange ideas, interests and intents, and/or to coordinate change, in tandem with other selves (Allen, 2004). Ideally, we focus on that which is shared

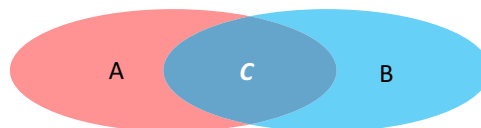


Fig. 5. A simple interstitial system.

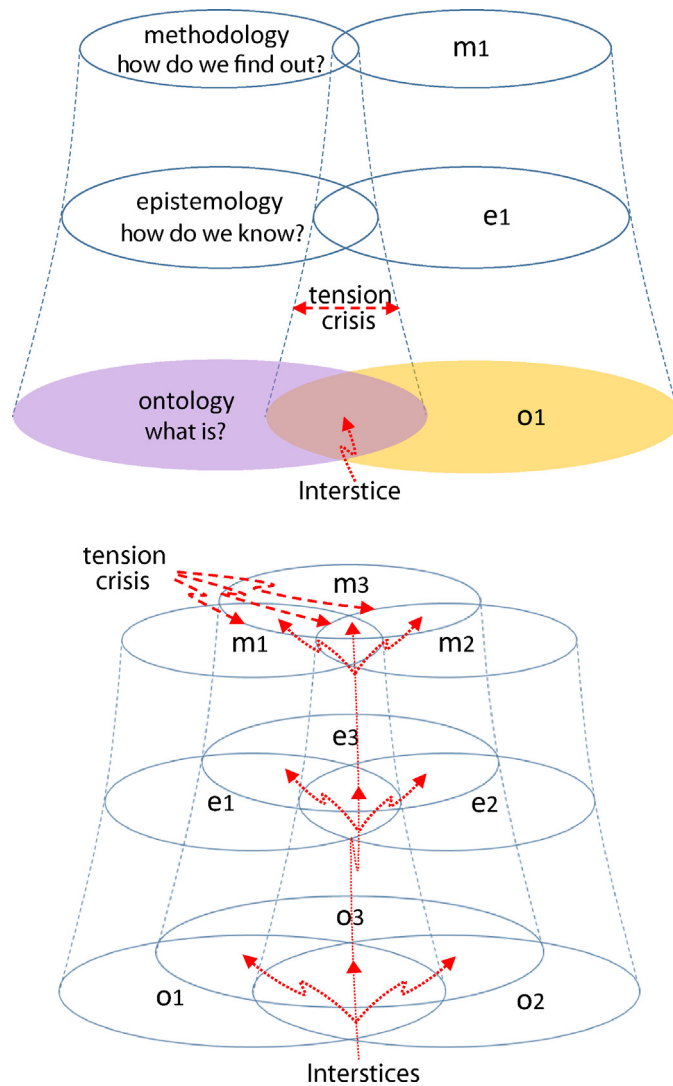


Fig. 6. Potentialising interstices by resolving schisms (top) and commonality-seeking (below).

– in a spirit of accord – forming a basis for common thought and action. Insofar as we are thinking beings, our selves are formed out of our own ontologies, epistemologies and methodologies. As we interact with ‘others’, their thought-structures become relevant to us. To the degree we can engage with others at these levels (or in other words share thought-structures), there arise stronger interstitial-potentialities (see Fig. 6).

Admittedly, such sharing may not be so straightforward. Or easy. As we develop, adapt, or otherwise expand our understandings to integrate (at least some of) the understandings of others, we will experience some stress at meeting-points. That is, at interstitial boundaries. Meetings and exchanges can be fraught with tension and anxiety. We may even experience crisis when challenged by alternate accounts not in apparent alignment with our own, expressed in ‘languages’ and conceptions we may be unfamiliar with. However, being able to accept such challenges is at the heart of interstitial travel; that is ‘migration’ between interstices, and the creation of new intersections. Though this may not always be comfortable, therein lies a promise of promoting new associations and groups of like-mind, sharing commonalities in thought-structures (see Fig. 7).

This way of seeing allows different insights into the issues raised in *New accounts*. It is one thing to dissociate from a parent (i.e. by breaking, or otherwise escaping the present relationship), and quite another to establish new spaces. I wonder if Gray et al. would have us: (a) locate presently unoccupied niches; (b) colonise or co-exist in presently ‘occupied’ margins, or; (c) create new cracks? In light of the discussion above, to option (a) might be suggested: ‘good luck’; or, ‘there are plenty out there’. To (b): ‘get ready for a fight’; or, ‘make alliances’. To (c): How is this done? Preferred suggestions will vary according to our desires, and our understandings of interstitial travel. Immediately the prospect of exodus is raised, questions follow

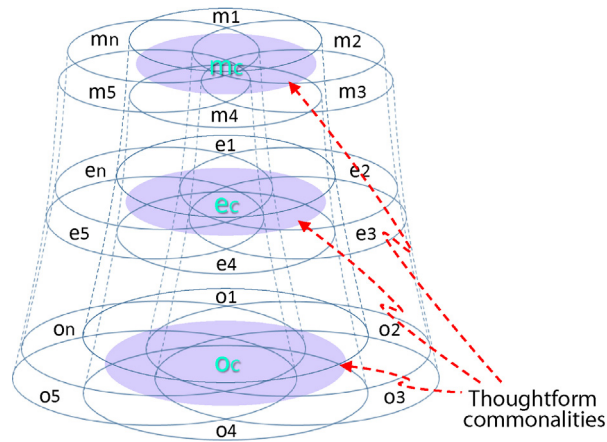


Fig. 7. Interstices arising within a collective complex.

about to where, and how. Mindful of the authors’ assertions regarding the impossibility of mapping under the circumstances, I can only speculate on their responses to these questions.

## 7. Breaking the impasse

One can empathise with the angst expressed in *New accounts*. After forty or so years at the forefront of SEA, Gray et al. are uniquely placed to critique the project’s achievements. Their discussion presents readers with an impasse, and prospective resolution. This is a cathartic piece and undoubtedly a pivotal paper, concerning as it does the future of a discipline that many (including this author) are drawn to by their personal hopes, dreams and aspirations for a better world. We are deeply challenged to engage with problematic issues, and this to me is its key contribution. I acknowledge my privilege in being able to take up the challenge so soon after it’s making. In this section I give a response to the impasse and resolution described.

I find the impasse not as complete as argued. I am unsure as to how much observable tendency to unsustainability can be attributed to SEA’s failings. What is our remit here? Considering the extent to which an emancipatory project has achieved its remit focuses our gaze a step out of the mundane exigencies of life, into other realms of time. Taylor (2007) distinguishes ‘ordinary time’ from ‘higher time(s)’. Allen (2004) differentiates ‘shorter’, and ‘longer’ cycles of time in the ‘lives’ of initiatives. Shifting attention from the simple ‘doing of tasks’ – whether carrying water, or the ‘relatively facile activity of writing’ (Gray, 2010: 48) – to the ends towards which those tasks (taken together) move us, requires we regard a broader sweep of time. While the forty years of SEA is hardly high time, it is enough to enable contemplation of whether and how the initiative has met the ambitions set at inception – separately from workaday praxis. Gray et al. are certain: symbiotically-oriented SEA has done little to ameliorate increasingly urgent global social and environmental crises. But, given its unclear remit and limitations in influence, is this outcome surprising? I suggest that both within and without SEA there is no small confusion about its<sup>5</sup> remit and responsibility. To what degree should SEA be answerable for the worsening trends the authors highlight? We could ask if we are accountable; and if so, to whom, for what? Must we ourselves give reason(s) for what we do (or do not do)? In the conversation *New accounts* will surely stimulate, we should explicitly ponder these issues; and also I suggest, the puzzle of the aims, responsibilities and accountabilities any potential new interstitial-initiative will encompass.

It has been posited that the ultimate cause of the ills beleaguering SEA (and by implication, accounting itself), is the unavoidably corrosive effect of capitalism. That being the case, it can make sense to get as far away as possible from the source(s) of those effects. Accounting is itself seen as irredeemably colonised, and schism a reasonable response. Given, however, the impossibility of escaping wholly, under conditions of capitalist hegemony, what is to prevent similar ills befalling future-SEAs? Are emancipation-potentials of accounting and symbiotic-SEA really lost irretrievably? To address these questions, and others like them, we might usefully learn more about mechanics and processes of colonisation, some excellent accounts of which appear in indigenous literatures. An example of colonisation far longer and deeper than that of SEA is seen in the case of the Maori peoples of New Zealand. We have in recent decades experienced a cultural, economic and political resurgence, against an over a century and a half-long backdrop of alienation, appropriation and negotiation. Walker (2004) gives a clue to the character of weapons of mass colonisation used here:

The colonisation of New Zealand by the British during the era of European expansionism in the nineteenth century was a historic process predicated on assumptions of racial, religious, cultural and technological superiority (p. 9)

<sup>5</sup> To the extent that SEA can be seen as a unitary initiative, and called an ‘it’.



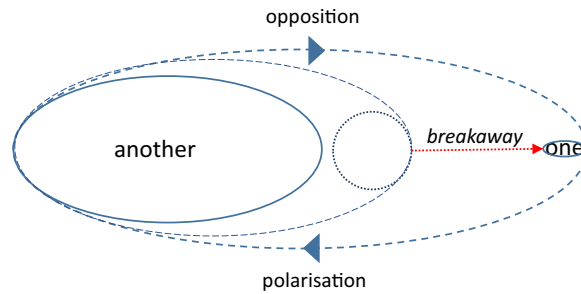


Fig. 8. Reviving binary oscillation by breaking away.

Our experience is that colonisation follows certain processes over time, key to which is persuading ‘colonisees’ of the innate superiority of coloniser belief-systems (does this account not have a familiar ring to us in SEA?). As this pernicious persuasion was decoded and overruled, we freed ourselves to unite in a positive striving; not against some common enemy, but rather, *for* the validity of our own cultural worldviews, *for* redress, and *for* our voice as a valuable expression of humanity. While very much participating in all streams of society, many learned to walk in both cultures, both worlds; our own, and that polyglot world formed by colonisations (see, for example; Durie, 1998). It is an experience not without pain, yet valuable for understanding and forgiveness; for bridging chasms of polarisation. I wonder if there is anything in this account, and others like it, which could help us better assess the prospects of reviving the emancipation-potential of accounting and symbiotic-initiatives, and also help those would migrate interstitially.

Another layer of cause can be supposed as we consider different accounts of SEA’s lack of relevance and profile among mainstream actors. While it could be that SEA lost potency through capitalistic interferences, it could also be that the initiative has achieved less than is thought. For example, as pointed out above, core problems within SEA’s ambit go unsolved after forty years, and progress in these seemingly glacial. It may be that they are insoluble problems. But our seeming abandonment of issues so close to the heart of the emancipatory ideals of SEA gives cause to wonder about how much we contribute to our own invisibility.

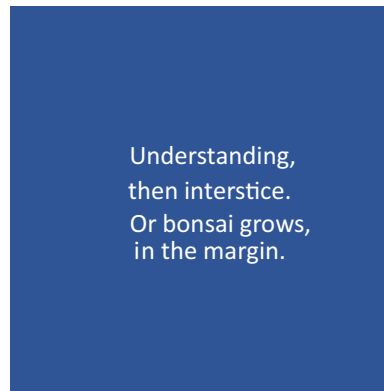
I have shown aspects of the impasse mentioned earlier as open to multiple readings, and now consider the suggested resolution. We are encouraged to accept that asymmetrical power relations between accounting and capitalism has left radicalism and critique in SEA severely quieted. Therefore, we are well advised to break our enchainment to accounting. In a language of binaries, this move would shore up presently flagging polarisation by winding up the tension of opposition, more effectively uniting us against the other. This gives the binary system a ‘kick’, prolonging the oscillation (see Fig. 8).

In a language of interstitial migration, this move increases tensions between thoughtform constructs, and they ‘shift’ further ‘apart’. The revised basis for new commonalities is our opposition to the other. However, the other cannot truly leave the relation, since oppositional regard ties us. The discursive space in-between becomes more toxic. Both accounts here posit ironic outcomes in which we become bound more tightly, not less, to that we profess to despise: *Plus ça change, plus c’est la même chose*.

## 8. Concluding thoughts

The relationship between SEA and accounting is of deep concern. Is dismissing accounting from our purview a *right* move? This is a question for each to answer in her or his own way(s). Abandoning accounting means sacrificing certain categorical utilities, in return for greater apparent autonomy. It seems to me that while forty years is a long time to take to find a parent is not all we might have wished, the emancipation-potentials of accounting remain under-explored. Part of the reason for this is seen in a wider malaise. With Lehman (2013a), I imagine accounting does still have a role to play in the continued life of SEA, but at present we cannot work out solutions because we cannot even see the problem – the radical separation between the inner world of the mind and the external world has created a disenchanted world. Does meeting a generalised condition of distanciation with more distanciation make things better or worse? To me, accounting is a key communicative practice, with the potential to inform at much deeper levels than merely perpetuating extant power relations. Alternate perspectives see that different orientations towards accounting (not necessarily involving abandonment) might; expose corporate political visibility; show the limits of rational economic methodologies in corporate governance; show what is happening in corporations as they impact on planetary eco-systems; give voice to humanity’s inner being allowing us to hear nature’s intrinsic value; and act as a social beacon in the public interest (Lehman, 2013b: 11, 13). I suggest we measure our steps carefully at this historical juncture.

I agree with the proposition that reform is necessary, and appreciate Gray et al.’s introduction of notions of interstitial strategy to this literature. I do find however a delimiting character in their interpretation of interstice-as-crack. One dives into a crack under incoming artillery fire. Or grows bonsais in it. Perceiving interstices instead as more virtual, discursive intersections opens our eyes to new possibilities of reform. To focus on connection and commonality – rather than on that which separates and polarises us – seems to me to be a more fruitful avenue of exploration. I have argued that new and



**Exhibit 1.** Becoming interstitial I: *Poiēma*.

different thoughtform structures can precipitate ‘within’ these spaces as we accept, understand, and forgive. In this way we are freed to reimagine our connections with the multiplicity of others we find in the world.

I agree also that interstitial strategies have promise in helping guide future directions of SEA. I argue that in seeing interstices in the ways described above, mapping interstitial travel is made more possible, although the maps might look different to those we are used to. Gray et al. give only the barest of guidance as to what lies past their hoped-for schism. In maps of old, uncharted territory was often marked by the advisory; “Here there be Dragons”, indicating possibilities of mysterious hazard lurking beyond the known. My uncle Harvey, a lover of mystery, upon hearing we may see dragons, might have been persuaded to reassess his time-distance calculations, and to decide to stay in the vehicle. To see what happens next. (Exhibit 1).

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