10th CSEAR Australasian Conference

Program & Abstracts
4 - 7 December 2011
Tram Sheds Launceston
Plenary session 2

DEBATING ACCOUNTING AND SUSTAINABILITY:
Incompatibility and Rapprochement in the Pursuit of Corporate Sustainability

Rob Gray
CSEAR, School of Management
University of St Andrews
St Andrews, Fife, KY16 9RJ
Scotland
rob.gray@st-andrews.ac.uk

Stefan Schaltegger
Centre for Sustainability Management
(CSM) Leuphana University of Lüneburg
Scharnhorststr. 1, 21335
Lüneburg, Germany
schaltegger@uni.leuphana.de

DRAFT: 16th November 2011

Acknowledgements
The authors would like to thank the participants at the 2010 International Congress
on Social and Environmental Accounting Research at St Andrews University who
supported and helped develop this debate. In addition especial thanks are due to
Sue Gray for her considerable help in recording and transcribing the debate itself.
We are grateful for the suggestions and encouragement of the referees of the CSEAR
Conference at Launceston, Tasmania in December 2011

ABSTRACT

This paper explores and compares two approaches to accounting and sustainability
to understand why different implications for practice, research and education are
drawn. We attempt to forge a bridge of communication and understanding between
the critical social accounting and the pragmatic sustainability accounting approach,
which represent apparently incompatible, views on the nature of sustainability, the
interactions between sustainability and business and how accounting can, could or
should be deployed in support of the development of our understandings of (un-)
sustainable businesses. The paper is derived from – and retains the form of - a
debate between the two authors. The debate struggles from the outset with
differences in language and conception. This, in turn, leads to confusions over the
nature of the theoretical allegiances of the two authors and what sustainability can
(or cannot) mean at the organisational level. The debate is structured around four
key points concerned with agency, process, language and time. The conclusion offers
both agreement and disagreement. It offers points of rapprochement, points of
strong agreement but also identifies some continuing disagreement and seeks to
identify the reasons for that remaining disagreement. Conclusions are drawn for
further research.