

## **A commentary on “Struggling against like-minded conformity to enliven SEAR: A call for passion”: Taking a ‘parallax view’ on what we now know about CSEAR?<sup>1</sup>**

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When I first met Rob Gray nearly twenty years ago in Dundee, he often used to tell me I’d landed ‘jam-side up’ in bagging a doctoral scholarship in social accounting. I never doubted my good fortune, but I also soon realised that there was a darker side to being part of the ‘social accounting project’. Rob alluded to this when he spoke of our ‘refugee status’, a clear reference to the way in which we were largely ignored and marginalised by the mainstream. This wasn’t ideal perhaps, but on the other hand, it could be quite motivating and liberating to be ‘fighting the good fight’.

Another, possibly greater (but certainly more ironic), threat to the legitimacy of the ‘social accounting project’ came not from the mainstream but from the critical accounting community, who had little sympathy with our self-declared refugee status. The early debates in the social literature may have been seminal, but they were also polarising and at times antagonistic, as I experienced first-hand (Tinker, 2000). And while the leading scholars on both sides have since tried to reconcile their differences (Tinker and Gray, 2003), the social accounting project has recently found itself facing withering criticism yet again, but with the impetus now coming from a new generation of academics *within* the social accounting community (Spence et al., 2010). This time round, the critics were oddly content to acknowledge our refugee status, portraying the fate of CSEAR as a tragedy (if not a farce!). However, the ‘sympathy’ ended there: ever more hopelessly detached and isolated from the rest of the academy, CSEAR was adrift on its metaphorical island archipelago, nothing more than “a collective display of angst, defensiveness and self-congratulation” (Spence et al., 2010, p.85). Worse, we’d apparently done it to ourselves, and had no-one else to blame.

How should we respond to such arguments? Barter (2010) wisely counsels us to “never tell [Spence et al.] you read their story, as that reinforces their notion of separateness and self-importance”. The underlying issue to which Barter is gently alluding is something I would characterise more bluntly as *trolling*: divisive, elitist and intentionally inflammatory arguments, designed to provoke an emotional response. And, as Barter so diplomatically implies, the number one rule when faced with such provocation is, “DON’T FEED THE TROLLS”. Of course, the Spence et al. critique has provoked a reaction, but the response from those within the CSEAR community has been constructive and diplomatic. Brown and Dillard (2012) (see also Dillard and Brown, 2012) offer a nuanced and thoughtful analysis of the arguments on both sides, while Gray and Laughlin (2012) also concede that much more needs to be done and propose some constructive ideas on the subject. That said, the latter

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<sup>1</sup> With sincere apologies to both Gray (2005) and Žižek (2006).

cannot restrain themselves from also pointing out that “social accounting has at least as much to congratulate itself for as (say) critical accounting – which has also failed to sound the death knell of international financial capitalism” (2012, p. 244-245).

Beyond this intentionally throwaway comment, there is an important point here. As soon as we start to draw parallels between social accounting and other related fields such as critical accounting or critical management studies, we gain a new sense of perspective on our community, akin perhaps to the metaphor of the ‘parallax’ view, where the object of our gaze appears displaced when viewed from an observational position that provides a new line of sight. In doing so, we soon discover that others share many of the same anxieties and doubts about ‘whence and whither’. For example, the house journal of the critical accounting community has devoted an entire special issue to a re-examination of the future of interpretive accounting research (Cooper, 2008). In the field of critical management studies, leading scholars have been raising similar concerns for some time (Alvesson and Sandberg, 2012). And, in organisation theory, a debate is currently under way on the merits of ‘old’ versus ‘new’ theories (Hassard et al., 2013). Clearly, social accounting isn’t the only field of academic research going through an extended period of soul-searching and self-reflection.

This brings me to Correa Ruiz and Laine (2013), who, by comparison with Spence et al. (2010), offer a far more constructive and well-intentioned reflection on the state of the social accounting project. They recognise that much of this process of self-reflection in the social accounting literature has already examined issues such as outputs, topics, and methods, as well as wider institutional factors (or ‘Blue Meanies’, as Gray and Laughlin (2012) succinctly put it). Given the depth of insights already achieved by such prior analysis, Carmen and Matias instead offer us an alternative, but no less relevant and useful, take on the ‘whence’ and ‘whither’ questions, by asking us to consider the issues on a more personal, emotional level. Our attitudes and behaviour, both as individuals and collectively, are potentially awkward and sensitive issues but they deserve further attention, not least because we are currently going through a very significant period of change within CSEAR itself. So, this is an important paper for *SEAJ* and for CSEAR, and I very much welcome the opportunity for debate and discussion.

Ignoring the ‘trolls’ and ‘Blue Meanies’ for a moment could help the CSEAR community to take a more positive and constructive view of the direction we want to go in the future. However tempting and comforting it may be to view ourselves as ‘refugees’, Alvesson and Sandberg (2012, p.139) suggest that, rather than seeing ourselves as “victims of the system”, there are grounds to turn this argument round, and instead explore the problem from a “we are in charge of the system” perspective:

“One could actually reverse the top-down logic and argue that it is not institutional arrangements [...] that drives the process downwards, but that it

works the opposite way. It is academics – through their choices and priorities – that establish and revise norms, and form journals [...], and probably have the strongest impact on how universities and professional institutions actually do their assessments. Researchers as individuals and collectives are in significant ways in charge of how research should be conducted and decide what research counts as valuable and should be published.”

In their reflection upon the shortage of interesting or pioneering research, lack of engagement with the real world, and ‘gap-spotting’ in critical management research, Alvesson and Sandberg (2012) identify three separate but interlinked issues: institutional factors, professional norms, and researchers’ identity constructions. The first of these is in many ways similar to Gray and Laughlin’s ‘Blue Meanies’, but the second and third issues point to things that, following the perspective outlined above, we may have a little more control over. These include journal editing and reviewing, as well as our own habits and behaviours both individually and collectively, including at conferences. Correa Ruiz and Laine’s focus on the individual and collective agency of researchers, and concern with aspects of journal publishing and academic conferences, seems to fit nicely with Alvesson and Sandberg’s analysis. Thus, it seems very worthwhile to consider how we can positively influence norms and behaviour within our research community, particularly in relation to *SEAJ* and the CSEAR academic conferences, which are very much within our control. After all, I feel obliged to point out that both Carmen and Matias, as well as myself, Ian Thomson and others, are now very much part of the governance of CSEAR through the new executive council.

So what positive steps can we take to improve the norms and behaviours associated with CSEAR community? Starting with *SEAJ*, I would hope that the publication of Correa Ruiz and Laine’s article along with the two commentaries is a good start. It would also be worth exploring ways of encouraging more regular conversations and dialogue within the journal. The *Academy of Management Review*’s ‘dialogue’ section is one example of this that appears to be quite successful. Drawing again on Alvesson and Sandberg (2012), I think there is also a need to explicitly encourage submissions that move away from ‘gap-spotting’ and towards more ‘path-setting’ and/or problem-focused agendas. Perhaps we could have a ‘crazy ideas’ special issue – it has been done before elsewhere!<sup>2</sup>

In terms of the CSEAR conferences, at the time of writing this commentary, myself and the other members of the scientific organising committee are putting together a survey of CSEAR members that will seek the views of the community on topics such as *SEAJ* and the conferences. The results of this survey will be presented at the conference in September 2013 at a panel debate on ‘the future of CSEAR’. Hopefully we can use this opportunity to further stimulate discussion and help shape the future of our shared community.

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<sup>2</sup> The *Journal of Sustainable Finance & Investment* published a “Crazy Ideas” Special Issue in 2012.

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