

**Rethinking sustainability, neo-liberalism and environmental
managerialism in accounting**

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Abstract

This paper problematizes sustainability in order to unsettle often taken-for-granted understandings of the concept and add diversity to its common conceptions. It challenges essentialist notions of sustainability as a self-evident and universal good, a central theme in contemporary government policy and regulation debates about environmental accountability and auditability in many advanced liberal democracies. After a brief discussion of an analytics of government approach, the paper focuses on: the co-emergence of neo-liberalism and environmentalism; the emergence of the desirability of sustainability in policy and political discourses; and the linkages between styles of neo-liberalism, management rationalities and environmental discourse. The paper also briefly explores the discourses beyond neo-liberal environmental managerialism, such as survivalism. It concludes with a brief schematic discussion of the ways these regimes translate 'environmental problem solving' and a desire for 'sustainability' to the social and institutional practices of accounting and auditing in enterprises and their regimes of management.

Introduction

In many advanced liberal democratic nations, the co-emergence of neo-liberalism and environmentalism in the 1960s that formulated and framed many policy debates is often either ignored or underestimated. Its complexity and fragility is also oversimplified in relation to reinventing liberal democratic styles of political government (Osborne & Gaebler, 1992) and their management regimes in neo-liberal ways. The emergence of neo-liberalism and its policy effects on liberal styles of political regime reform and economic government since the 1960s has also mediated and reshaped political debates about what counts as "environmental policy" in political discourse. For example, it limits the politics of the earth to environmental management and sustainability as an object of hope and desire.

An analytics of government approach provides a different way of understanding environmental discourses and sustainability in current historical circumstances, foregrounding its linkages to different styles of neo-liberal rationalities and their regimes of management reason, or managerialisms. Many other accounts limit this discussion to a singular and homogeneous understanding of neo-liberalism where neoliberalism is a political ideology or hegemony, political principles, political theory or party policy. However, neo-liberalism is not a unitary exclusively bounded political rationality. The term is thus used here with an emphasis on its multiplicity. By highlighting the linkages of the different styles of neo-liberalism, its associated regimes of management or managerialisms and environmentalisms, a more complex understanding emerges. It has particular currency for those interested in government and not-for-profit community organisations, in highlighting the emergence of neo-social liberal reason ([Girdwood, 2007](#)), its styles of economic management regime and its linkages to environmental discourse. It also importantly highlights a different way of thinking about sustainability.

This paper is part of an exploratory research project and is limited in that it attempts to be illuminative and theoretically driven. Utilising an “analytics of government” approach with a focus on governmentality based on the later work of Foucault and neo-Foucauldian writers (Rose, O'Malley & Valverde, 2006), it seeks to make a contribution to debates at the intersection of the critical tradition of ‘environmental’ and ‘management’ accounting and auditing. The concern is with the relation between accounting as a social and institutional practice (Hopwood & Miller, 1994), sustainability not just as a process of becoming (Sotirin, 2005) but also an enabling and organizing concept (Miller & O'Leary, 1994) in governmental terrains, and finally, the character of discursive struggle over policy statements and their truth claims, linked to environmental management and green politics in nations which have assembled advanced liberal regimes of government (Rose, 1993; 1996a; 1999b).

After a brief discussion of the perspective, the paper focuses schematically on the co-emergence of neo-liberalism and environmentalism; the emergence of the desirability of sustainability in policy and political discourses; and the linkages between styles of neo-liberalism, management rationalities and environmental discourse. The paper also briefly explores the discourses beyond neo-liberal environmental managerialism and the professionalisation of accounting, such as survivalism, that constitute a “politics of protest”. It concludes with a brief discussion of the ways these regimes translate ‘environmental problem solving’ and a desire for ‘sustainability’ to the social and institutional practices of accountancy (Hopwood & Miller, 1994), and including auditing (Power, 1994; 1996; 1997), in enterprises and their regimes of management. It explores the governmental effects of some of these more significant political discourses about the environment and sustainability in (re)assembling the character makeup (Hacking, 1986) of identities and subjectivities associated with the ethico-political conduct of the autonomous and responsible accountant. The character makeup of the accountant is made manageable through the education practices of professionalisation (Cooper & Robson, 2006) and citizenship that guide the ethico-political conduct of the free and enterprising subject in economic life (Miller & O'Leary, 1987; Miller & Rose, 1990).

Approach: An analytics of government perspective

An “analytics of government” perspective (Rose et al., 2006) is adopted in this paper to understand advanced liberal problematics of national government and associated environmental policy effects. These are mediated by the programmatic interventions of, for example, intra-national, national and international systems of political governments; an assemblage of agencies of international government (World Bank, IMF, WTO, OECD; MNCs; INGOs) making progress necessary in terms of economic growth framed within a liberal politics of hope and desire. An analytics of government ‘examines the conditions under which regimes of practices come into being, are maintained and are transformed’ (Dean, 1999, p. 21). It questions our taken-for-granted or common sense ways of thinking and doing things that make them natural or essential to popular conduct in life and thus detached from their historical circumstances. It seeks to ‘interrogate the problems and problematisations through which ‘being’ has been shaped in a thinkable and manageable form, the domains and sites where these problems were formed, the techniques and devices invented, the

modes of authority and subjectification engendered and the *telos* of these ambitions and strategies' (Du Gay, 2000, p.168, emphasis in the original).

This paper thus, following Foucault and the internationally dispersed 'post New Left diaspora' (Donzelot & Gordon, 2008, p.52) of neo-Foucauldian writers, Marxist revisionists (Jessop, 2007) and others contributing to the governmentality literature (Donzelot & Gordon, 2008; Lemke, 2001; O'Malley, Weir & Shearing, 1997; Rose, 1999b; Rose et al., 2006) understands that liberal and neo-liberal reason as rationalities of government (Barry, Osborne & Rose, 1993; Barry, Osborne & Rose, 1996; Rose, 1999b) and their practical governmental mutations and hybridity (Baxter & Chua, 2003; Miller, Kurunmaki & O'Leary, 2008) dominate modern government regimes. Modern government is understood here as a programmatic form of power reformed by liberal problematizations of government and (re)assembled by discursive truth claims and other social and institutional practices of arts of government (Donzelot & Gordon, 2008; Lemke, 2001; Rose, 1999b; Rose et al., 2006). This understanding of modern government expands upon the 'seriously incomplete' accounts of mainstream academic orthodoxy about liberalism and neo-liberalism with its central themes of liberal problematics of the state and its legal and administrative regimes, the free and enterprising subject and the security of individual liberty and private property (Hindess, 2004).

One of the strengths of an analytics of government as a perspective with a focus on governmentality is the way it has made visible the liberal rationalities of government – classical, social liberal/welfarist and neo-liberalisms (Rose, 1999b). Using this perspective, writers on governmentality, following Foucault (2007), have provided insightful analyses of the shifts at play in the West over the past century, tracing the effects and reinventions of liberal government; the formation of what Rose (1999b) calls the 'social' and the emergence of neo-liberalisms and their translation to advanced liberal regimes of government in many advanced liberal nations. These shifts are highlighted in this paper in relation with the co-emergence of environmentalisms and truth claims about sustainability.

Desiring sustainability

Using an analytics of government perspective foregrounds how sustainability over recent decades has emerged not as a concept with an "essentialist" meaning in policy making but as an important enabling and organizing concept (Miller & O'Leary, 1994). It has been constituted by processes and practices and their historical circumstances such as systems of environmental political thought including 'sustainable development' or 'ecological modernization' (Dryzek, 1997). Sustainability has mobilized dividing practices of management regimes that include and exclude truth claims of policy debates in political discourse by being deemed (un)sustainable solutions to environmental management problem solving. In political discourse on the environment, sustainability is made a contingent nodal point of neo-liberal discursive formations in and around which, forms of political discourse and their truth claims are articulated, voiced and dispersed or marginalized and silenced. Corporate policy strategy, for example, is often the artifact of making green politics necessary for policy making, like 'environmental sustainability' and 'corporate social responsibility (CSR)' (Barry, 2004).

Further, in contemporary political discourse on environmental management, sustainability is often stated in the form of policy statements of, amongst others, a government, political party or corporation connected to an ideal state, like a green state (Eckersley, 1992), an ideal society, a set of principles, a social movement or a political theory of environmental practice (Eckersley, 1992). The making of the apocalyptic 'global ecological crisis' in political discourse on the future of planet earth, unless linked to state responsibility and 'sustainability development' (Barry & Eckersley, 2005) is often marginalised and absolutely or partly denied or silenced in environmental management policy debates about political projects mobilized by a desire for sustainability variously defined (Dryzek, 1997) .

Thus, in these historical circumstances of political discourse on the environment and green politics, sustainability emerges as an enabling concept linked closely to political discourses on 'sustainable development' and to a lesser extent, 'ecological modernization' (Dryzek, 1997) with an array of calculated and partisan meanings that reinforce specific truth claims. On the other hand, a truth claim deemed to be unsustainable is an attempt to disable, weaken, marginalize and sometimes silence an argument and rationale about environmental management. Given a multitude of possible perspectives and historical circumstances, a meaning of sustainability in a location with its milieu is usually associated with competing truth claims of political discourse on how to make the future political security of economic terrains (the earth, nations, multinational corporations, SME enterprises, households) manageable. In this way it is not understood as *inherently* or *essentially* a radical enabling concept in the way it enables discursive struggle over policy truth claims but contingent on the political milieu of their historical circumstances.

Deleted: how

Hence, sustainability needs to be understood in relation to the historical circumstances of systems of dispersion and translation, including global governmentality (Larner & Walters, 2004) and the political project of governing international and other hybrid spaces (Baxter & Chua, 2003). In this context, sustainability enables the transgression of limits of dominant political regimes of truth about the desired progress and futures of parts (geopolitical terrains, the oceans and seas, the atmosphere, etc.) or the whole curved, morphing surface of the earth. Here the earth is understood to be an historically contingent assembled artifact of a shifting ensemble of forces without any essential intrinsic nature.

Liberal Governmentality, Management Rationality and Environmental Discourse: Co-emergence of neo-liberalisms and environmentalisms

The western political project of neo-liberalism was the countering and reassembling of the discursive truth claims and other social and institutional practices associated with social liberal regimes of government, their public administration management regimes, as assemblages of practice, and systems of social security. This links with another western political project – environmentalism, countering, marginalising and silencing the economic reason of industrialism and the enduring discourse of industrial society. This discourse was mainly formulated in terms of a social liberal politics of hope through unlimited nation building and economic growth built on the unlimited exploitation of apparently infinite natural resources. An ideal of Western lifestyles of a good life (Dryzek, 1997) became characterized by post World War II twentieth century North American industrial society and by North American norms

and standards of living built on household goods and service consumption; white family formation; highly educated and technically skilled professional, scientists and tradesmen; and the loyal company male worker in the manufacturing industries. This followed the post World War II decline of industrial society associated with British and European imperialisms.

Further, political discourses linking managerialism and environmentalism have emerged limited to the technical modalities of managerialism as a form of economic reason. There are a number of thematic threads in mainstream political debate and policy formulation about making the environment manageable enabled by the political authority of sustainability. The emergence of this political discourse on policy and the environment privileging 'administrative rationalism' (Dryzek, 1997), 'democratic pragmatism' (Dryzek, 1997; Eckersley, 1992; Light & Katz, 1996) and 'market economism' (Dryzek, 1997) are not necessarily mutually exclusive and, as is argued here, different styles of neo-liberalism under particular historical circumstances and specific contexts have tended to differently configure these thematic threads and privilege some over others. For example, advanced liberal reason tended to privilege a specific form of 'market economism' as a policy framework shaped by the intellectual technologies of the Chicago School of economics (Marginson, 1993) dispersed internationally by mobilized agencies and disciples of North American norms and standards formulated and modeled as 'world's best practice' or the 'US model' (Djelic, 1998). Further in the North American context, advanced liberal reason made problematic for government key elements of neo-social liberalism and its 'new public administration' (Harmon & Mayer, 1986) associated with 'Third Way politics' (Rose, 2000) such as 'administrative rationalism' with its particular privileging of managers and other experts (Dryzek, 1997) and also environmental or 'democratic pragmatism' with its particular privileging of the 'voice of the people' (Dryzek, 1997). This section therefore explores these linkages between liberal styles of thinking, management rationality and environmental discourses, focusing on the shifts from social liberal styles of thinking, to advanced liberal and neo-social liberal styles.

Social liberal styles of government

These social liberal styles of government dominate present memories and text-based political discourse about the post World War II political milieu of western liberal democratic nations and international government through the management regime of the UN system and its policy discourses and other social and institutional practices. Social liberal reason, its management reason of public administration and public service ethos of socially responsible politico-economic citizenship, had been shaped predominantly by the intellectual technologies of social corporatism, social welfare statism and Keynesian economic reason. The value of recreation to economic productivity in industrial society was manifest in the scenery of the institution of "park land" in urban and rural settings. The urban and rural parklands as part of the public estate were to preserve nature in perpetuity as the 'aesthetic and spiritual appreciation of wilderness' (Eckersley, 1992, p. 39). This is in contrast to city urban residential and industrial scenery and in contrast to rural industrial farming scenery, made possible by widespread clearing of wilderness forests and grasslands for agricultural pursuits (e.g. fenced paddocks, machinery, buildings, dams, plantation forestry). This city and town urban residential and industrial scenery included the greening of the landscape with the scenery of the trees, shrubs and lawn of the

Eurocentric formal geometrically planned garden in houses, municipal parks, churches and schools with opportunities for (re)creation for the industrial workers and their dependent families through physical fitness, cultural pursuits and sporting activity. Pristine wilderness valued for preservation tended to be limited and excluded many other aspects of this landscape of formal gardens (e.g. tidal wetlands, everglades). However, the virtues of industrialism under social liberal regimes of government and their public administration regimes were problematized and their institutionalized practices dismantled and reassembled by advanced liberal regimes, with rationales for sustainability utilizing theories of nature resource conservation (Eckersley, 1992).

Emergence of advanced liberal regimes of government

The emergence of North American advanced liberal governmentality and its dispersion and translation, often as the 'US model' (Djelic, 1998), has had significant policy effects internationally, including the effects of its politico-economic citizenship ethos of business community entrepreneurship (Marshall, 1995). It has been mobilized by disciplined expert agencies (e.g. World Bank) to particular locations and milieu of governmental terrains of political practice and environmental management policy making. 'Green politics' and the 'greening' of practices of economic management, like accounting' (Gray, Walters, Bebbington & Thompson, 1995) and auditing (Power, 1991) in advanced liberal democracies, a contemporary discursive terrain of ethico-political calculation and environmental policy struggle over truth claims, has been mediated and shaped under historical circumstances by dispersed, translated and mobilized styles of neo-liberalism. It was this dominant neo-liberal thinking in the historical circumstances of North America from the 1970s that was translated and became known as a liberal style of government called advanced liberalism (Rose, 1993; 1996a; 1999b). Neomanagerialism is a technical modality of economic reason shaped by advanced liberalism and in some locations like the US and Britain has been also named "new public management". The dispersion of North American advanced liberal practices of government has been mobilized and reinforced through the concentrations of US centres of calculation and government in locations like the city milieu of Washington DC and New York. Further, US government authority in governing international spaces beyond the national borders was translated in various ways including through the intelligence gathering capacities of US and allied government security systems; the immanent threat of capabilities in the exercise of coercive military, terrorist and economic force; and flows and movements of an assemblage of mutually reinforcing international policy-making enterprises (e.g. World Bank, IMF, WTO, UN, US-based MNCs, etc.).

With the co-emergence of environmentalism, advanced liberal discourse has also been dominated by theories of nature resource conservation and their conception of sustainability. Here sustainability is about the 'sustainable development' of the 'natural resource base for human production' with a primary concern being the improvement of 'economic productivity by achieving the maximum sustainable yield of natural resources' with a focus on 'the waste and depletion of natural resources (factors of production)' (Eckersley, 1992, p.37). The present dominance of advanced liberal regimes of government is linked in political practice to, the partisan, partial, calculated appropriation from political theories of the Chicago School of neoclassical market economics (Marginson, 1993) reformulated and translated to theories of nature resource conservation (Eckersley, 1992) and their conception of sustainability. In

practice, this advanced liberal appropriation also, amongst others, included and excluded truth claims of theories of human welfare ecology (Eckersley, 1992), which were also partially appropriated in calculating ways in neo-social liberal discourse.

Further, under present historical circumstances, sustainability in environmental discourse is translated in partial and partisan ways and accommodated and dispersed by the management regimes and global governmentalities (Larner & Walters, 2004) of advanced liberal regimes of government governing international spaces. The artifact of a immanent 'global ecological crisis' (Barry & Eckersley, 2005), while it emerged as an eco-centric concept in protest political discourse on the environment dealing with the time and timing of interventions in environmental management, has been embedded, dispersed, calculated and translated in the social and institutional practices of globalization (Hirst & Thompson, 1999). Globalization thus rather than being a neo-liberal ideology or hegemony, is very important as an interpretive grid (Dean 2002) that provides a matrix of neo-liberal formulae utilized in, firstly, the advanced liberal problematization of the social and institutional practices of social liberal government of economic systems, particularly as national economic systems (Hindess, 1998). Secondly, globalization formulates the (re)assembling of regimes of government (Li 2007) in advanced liberal ways through the translation and other discursive practices of 'global policy communities' (Edwards & Usher, 2008, p. 8). There has been a partial and partisan attempts at normalization and standardization of policy making mentalities on environmental management internationally in global policy communities (Edwards & Usher, 2008, p. 8) as well as the ethico-political conduct of the accountant as expert professional in policymaking sites.

Neo-social liberalism

Neo-social liberalism emerged as a neo-liberal counter to the governmental practices of advanced liberalism since the 1960s in those liberal democratic nations where there were sophisticated social liberal regimes of government and intimate links with the western intellectual and political milieu. As a counter neo-liberal discourse, neo-social liberal discourse is shaped also by theories of human welfare ecology with its political project of environmental quality (Eckersley, 1992) that emerged from neo-social liberal problematization of welfare state theories of public health and industrial safety in urban, industrial and agricultural aspects of life. Further, neo-social liberal discourse tends to reinforce a liberal democratic ethos in the form of environmental or democratic pragmatism (Light & Katz, 1996) which often suggests a balance, an equality between or at least a serious consideration of social as well as environmental concerns in contemporary practices of liberal government of economic systems. Reinventing 'the social' (Rose, 1996b), 'the environmental' and 'sustainable development' (Dryzek, 1997) since the 1960s in neo-liberal ways is important to the legitimating discourses of the Third Way politics (Rose, 2000) of neo-social liberalism and its management reason, known in the USA as 'new public administration' (Harmon & Mayer, 1986, p.26).

For neo-social liberalism, participation meant putting a different form of "the social", "a Third Way" (Rose, 2000), back into neo-liberal rationality of government, including the policy debates about environmental management and sustainability, in order to undermine the authority of market fundamentalism of neoclassical economic reason. Neo-social liberalism, like advanced liberalism, privileged 'the community' as a key element in governing society in a mutually reinforcing relation with the socially

responsible free enterprise and free and enterprising workers as key elements in governing economies and their industries in social liberal ways. Further, the revitalization of communities by reinventing government by including and governing through the 'Third Sector' (Rose, 1999a), was a response to neo-social liberal problematizations of commercial market fundamentalism as well as a response to neo-social problematizations of the bureaucratic public service delivery, redistributive socially progressive taxation and universal social insurance character. Hybrids (Baxter & Chua, 2003; Miller et al., 2008), assembled by government project partnering activities and financing, reinvented and reformed community-owned and managed QANGOS (quasi-non government organizations), religious and other charities, consumer and citizen advocacy associations and volunteer associations (Rose, 1996a).

In the co-emergence with environmentalism, the neo-social liberal promise of environmental or democratic pragmatism (Eckersley, 2002; Light & Katz, 1996) was not so much to solve but to achieve a stakeholder consensus and limit conflict in relation to environmental problems through the social and institutional practices of liberal democratic government. The active, calculating market consumer was mobilized by reshaping their consumption habits through an ethos of socially and environmentally responsible politico-economic citizenship. Also, governments within the limits of popular deliberative liberal democratic political practice have been mobilized by introducing market disciplines and punishments (green trading markets, green technology subsidies, carbon taxes, etc.) on, for example, suppliers, producers, distributors, consumers and farming and other land owners in order to make them socially responsible for environmental quality. The political project was to include the economic risks and costs of industrialism in calculations about political order, security and popularity and make measures of accountability and auditability about environmental quality for mobilized, active citizen-subjects in the markets of popular party political practice in green politics. The popularization of government regulatory and commercial practices attempted to make desirable a socially responsible environmental ethos in the ethico-political conduct of populations of individuals and their associations in economic life. Further, neo-social liberalism has provided the coalitions and alliances of an international New Left diaspora in green politics with arguments and rationales for the possibilities and opportunities afforded by active deliberative democratic participation and voicing protest in the form of social issues in mainstream liberal democratic government and party electoral politics.

Also associated with neo-social liberal practices of government was another form of neo-liberal style of managerialism, including its politico-economic citizenship ethos of community social entrepreneurship, for example in the United States named 'new public administration' (Harmon & Mayer, 1986 p. 26). This North American 'new public administration' for reinventing government was dispersed and translated during the 1970s and early 1980s to national reforms of management regimes of public administration in many western liberal democratic nations. It also privileged democratic participation by affected people in policy making, problem solving and decision-making, and further, attempted to converge social and environmental concerns in questions about governing economic systems (the enterprise, the industry, national economy, the household) in neo-liberal ways.

Beyond neo-liberal environmental managerialisms and sustainabilities

For populations of individual accountants with an ethico-political ethos of protester, there is often a fear of capture as a professional by the state, fear of capture by the management regime of the enterprise as executive managers and fear of capture by mainstream neo-liberal environmentalisms as protesters. Disciplinary and supervisory practices of the management regimes in these specific terrains linked to these fears made punishments of becoming a protester an immanent condition of possibility when order and security limits were reached and transgressed. Many liberal and other forms of political reason (socialisms, anarchisms, theisms, etc.) have struggled to penetrate the mainstream discursive truth claims and rationales about environmental management circulating in the policy discourse and debates of green politics, a politics of the earth. These have often attempted to resist the authority of truth claims of policy statements shaped and formulated by mainstream neo-liberal thought about making the environment manageable and have often been marginalized or silenced in sites of policy making.

Of course, political discourse problematizing the neo-liberal reason of environmental management associated with protest mentalities are also accommodated and included in calculated, partial and partisan ways in policy making processes and practices. In environmental management policy statements, for example, elements of the language, vocabulary, concepts and reasonability associated with the marginalised environmental discourses of the protester, like 'survivalism' and those named 'green radicalism' (Dryzek, 1997), are entwined in text-based and other political discourse. Survivalist discourse does effect much present policy making practice even though its dispersion and translation by regimes of government and management can be strongly resisted in the regulatory detail of environmental management programmes through the legal (Hunt, 1997; Hunt & Wickham, 1994), financial and administrative machinery of political government.

Survivalism, as a political discourse is linked to a wider, popular acceptance in political discourse of the earth's limited resources and carrying capacities necessary for survival of the human species. It is made a protest mentality in the ethico-political practice of mainstream environmental management policy making as it makes problematic neoclassical (Marginson, 1993) and other economic arguments linked to advanced liberal regimes of government that privilege the competitive free enterprise market and trading to solve environmental management problems of contemporary industrialism. It also problematizes the necessity of continuous national economic growth for human progress and the environmental sustainability of the economic reason of industrialism whereby environmental limits and costs are excluded from calculations and accountability and auditability practices. From this perspective, management regime efficiency is central to reforming liberal styles of government, including more intensive enforcement of accountable and auditable regulatory regimes of industrial practices within the limits of a 'politics of efficiency'. This policy effect is desired within the security limits of environmental management and in concert with a desire for a particular form of sustainability reinforced by the authority of scientific knowledge and expertise.

Further, as a political discourse on the environment, survivalism's present policy effects are linked to oppositional protest political discourse in a green politics,

associated with 'green romanticism' and 'green rationalism' (Dryzek, 1997), the political value of ecological reason and the 'politics of crisis'. These make the present historical condition of 'the environment' immanently apocalyptic and make links between the economic and scientific reason of industrialism, life style norms and living standards in advanced liberal democracies and many liberal styles of conceptualising human progress. Environmental discourse, which in many instances is beyond state-centred political practice of green politics, includes an ecocentric standpoint in relation to industrialism and forms of state-centred sovereign power known as: social ecology, deep ecology, bioregionalism, eco-feminism and environmental justice (Dryzek, 1997). Some other political discourse on the environment like eco-anarchism remains as they have since the 1960s, adopting a skeptical standpoint towards state-centred policy formulation, making and practices and attempts to locate policy-making sites in places and spaces beyond the capture of essentially coercive sovereign power of the governments of the nation state with its relation to expertise (Johnson, 1993; Rose, 1994), accountancy (Miller, 1990) and environmental policy formulation and practice and green politics. Being skeptical of the policy statements, programmes and management regime practices of liberal styles of government within nation states has extended to a similar skepticism about international government systems, their social and institutional practices and their management regimes.

Accountancy, neoliberalisms and environmentalisms

The political authority of accounting and auditing knowledge and expertise for liberal and neo-liberal regimes of government is important as a social and institutional practice (Hopwood & Miller, 1994) utilised in environmental management practices. It contributes capabilities and capacities for various management regimes to govern at a distance (Miller & Rose, 1990; Robson, 1992) and assemble regimes of intelligible, visible and verifiable practice and calculate accountabilities and auditabilities (Power, 1997) for terrains of economic life. For the ethico-political practice of the accountant oscillating 'between protest and professionalisation' (Power, 1991, p. 39) such shifts in policy formulation and statements are important for calculating their identities and subjectivities for conduct while moving between various workplaces and spaces in economic life.

These historical circumstances shape the political authority, character makeup and workplace mobilization (Edwards & Nicoll, 2004) of the accountant as expert in these policy formulation, policy debates and policy making about governing the environment, environmental management regimes and the truth claims about sustainability. For many accountants positioned in management regimes of enterprises as executive managers there is an ethico-political element in both making professionalisation popular and reinforcing the authority of professionalism, and further, entering green politics and policy-debates about making manageable 'the environment' in economic life using the social and institutional practices accounting and auditing (Power, 1991)

As previously discussed, popular political discourse engages in the partisan and partial appropriation of the language, vocabulary and concepts of popular schools of political theory for environmental practice (e.g. natural resource conservation, human welfare ecology, preservationism, survivalism, animal liberation and ecocentrism (or

deep ecology) (Eckersley, 1992) as intellectual technologies of government. The social and institutional practices of accounting and auditing have become technologies for translating neoliberal discourses to make them “technical” and desirable for political calculations. They have mobilized and translated the apparently apolitical policy questions about environmental management in ethico-political conduct by utilizing in part the authority of accounting and auditing practices (e.g. statements on policy and regulatory standards) associated with the disciplined and regulated accountant.

Conclusion

To conclude, this exploratory paper argues that the contemporary historical circumstances of neo-liberal political reason, the styles of management it formulates and the policy effects of the environmentalisms that it constitutes are important for understanding the relation between professional accounting expertise, the desire for sustainability in contemporary political projects and finally, policy making in accounting work as ethico-political practice in green politics. In advanced liberal democracies, mainstream political discourse on ‘the environment’ and the utilization of ‘sustainability’ as an enabling and organising concept is linked to the appropriation of some political theories about environmental practice as intellectual technologies. These theories are appropriated by translations of liberal (e.g. classical liberal, social liberal) and neo-liberal (e.g. advanced liberal, neo-social liberal) governmentalities to the historical circumstances of practices of government. Beyond the limits of this mainstream policy formulation space in political practice in most advanced liberal nations are counter political discourses on the environment, its management and questions of control by government regimes which are marginalized and often silenced. It is suggested that they make desirable the different identity and subjectivities of the protester in the character makeup of the accountant within and beyond the ethico-political conduct limits associated with the management regimes of professionalism and the popular professionalisation of expert occupations in governing populations of individuals.

The present historical condition of ‘the environment’ and the multiplicity of problemspaces of its management in neo-liberal styles of green politics makes the greening of accounting (Gray et al., 1995) and auditing (Power, 1991) in policy formulation an important, urgent technical concern within the limits of neoliberal discursive formations for making the environment manageable and political regimes secure. Critical for contemporary professional accounting practice are the relations between the truth claims of environmental science and experts, what is to be included and how is it measured in normalized, standardized and trustworthy ways in the calculations of economic life. The dominant environmental scientific discourses on the earth’s biosphere have made the character of the terrain of ‘the environment’ measurable and calculable in professional accounting practice in partisan ways. Professional accounting practices have enabled translations of these environmental measures and standards into the calculations of the dominant neo-liberal discourse on environmental management and governing the economy. The mutually reinforcing relation between the authority of the knowledges and expertise of the anthropocentric sciences of the earth’s biosphere and the authority of the knowledge and expertise of environmental economics, accounting and auditing is an important ongoing contemporary exploratory research site. It raises ongoing research questions about

how this relation has limited, formulated and mediated contemporary political debates about environmental policy in green politics in advanced liberal democracies.

Under the present historical circumstances of advanced liberal democracies and the political practice of policy debates on sustainability and environmental management, accountants with competing identities of the self as experts, professionals, executive managers and protestors in policy-making sites have an ethico-political character makeup that is assembled and shaped in ways that constitute them as free, enterprising workers who through ethico-political regimes of professionalism and professionalisation tend to be dominated by environmental management discourses about the desirability of sustainability (Dryzek, 1997). Given present historical circumstances, this form of free and enterprising worker as accountant has identities and subjectivities that align ethico-political practice within the limits of calculable risk (O'Malley, 2004), orderly and secure self-management (Cruikshank, 1993) and the management of others within enterprise management regimes of advanced liberal democracies.

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