

Article Review

Milne, M. J., Gray, R. (2013) “W(h)ither Ecology? The Triple Bottom Line, The Global Reporting Initiative, and Corporate Sustainability Reporting, *Journal of Business Ethics*, 118, pp.13-29

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The Review (Word Length: 878)

The paper by Professors Milne and Gray argues that sustainability reporting with its use of Triple Bottom Line (TBL), Global Reporting Initiative (GRI) and the emerging Integrated Reporting protocol is not fit for purpose; because the reports through their use of such protocols are not tackling the urgent issue of our time - “sustaining the life-supporting ecological systems on which humanity and other species depend” (p.13). They argue the “one thing you cannot learn from a sustainability report is the contribution to/detraction from sustainability that the organisation has made” (p.17). Further because “nature and ecology know nothing of our businesses and institutions, and will not reconfigure along our modern institutional lines” (p.24), we must. Yet sustainability reporting does not tackle this issue of reconfiguration; rather it focuses purely on what has happened, but not how those happenings make our institutions and ultimately humanity follow a more or less sustainable path. Hence the title of their paper – “W(h)ither ecology?”

The paper proceeds through a number of areas to build its argument those who wish to read the paper in full can avail themselves of the details. From this reviewer's perspective the four key areas are first; their discussion of sustainability as being a simple concept that means "living in material comfort and peacefully within the means of nature" (p.16 citing Wackernagel and Rees, 1996). This section also outlines a mismatch between sustainability reporting being concerned with the organisation yet sustainability's central concern is humanity. Second a discussion of sustainability reporting typically focusing on the particular that is of concern to the organisation and thus it is not wide enough in its scope, for example reports only cover certain stakeholders, do not consider ecological footprints, the earth's carrying capacity, social equity and justice, the scale of development and limits and constraints for future generations. Third the paper discusses how this sclerotic form of sustainability reporting is supported by the major accounting firms, peak bodies, and sustainability indexes and thus this sclerosis is a form of accepted truth. Fourth how the TBL protocol to sustainability reporting fosters a balanced scorecard approach that highlights the win-win and eco-efficiency thinking; yet this ignores rebound effects and how eco-efficiency does not put humanity onto a sustainable path. Rather it keeps us on the same unsustainable path, we just impact our ecological life support systems at a reduced rate and more quietly.

Having outlined key arguments, the paper puts forward some considerations that will put sustainability reporting back onto a more 'appropriate' path that will not whiter ecology. This path, it is argued, should include for example embracing the marginalised stakeholder and areas such as eco-footprinting and social justice. Aside from this, two

corrective measures that struck this reviewer were how the paper argues for sustainability reports to be considered as first; a discharge of an organisation's affairs as opposed to a report. In considering the account as a discharge it is argued the emphasis is moved from a more positive frame of reference regarding a report, to an acceptance of impact.

Second, to consider not capital, for example natural capital, but to consider burden and thus the natural burden the organisation. This double move of discharge and burden it is argued would move the framing of sustainability reporting away from the win-win to how unsustainable an organisation is in its operations and thus its sustainability gap.

While this review cannot do justice to the depth of the article, what is evident is that it contains important considerations for sustainability reporters, particularly with regard to the change of framing and thus perspective that comes from considering reports as a 'discharge' of accounts with a focus on 'burden'. For this reviewer such a shift would likely result in a very different tone for sustainability reports and such a change in tone would bring forward inconvenient truths. However, this said there is one final point for consideration. The underlying ontology referred to through the tone of the paper, for this reviewer at least, is one of considering humanity's place within nature. This human nature dualism and thus dualistic thinking is arguably at the root of much unsustainable thinking (see for example: Castree, 2002; Gladwin, et al., 1995). If it is accepted that humans are of the earth and thus there is a monism, there is no separation; humans are the earth involved in the transformation of itself (Ingold, 2011). If a monistic understanding is taken, the challenge of sustainability reporting might not be 'w(h)ither ecology' or how unsustainable organisations actions are, but rather how does sustainability reporting help or hinder our evolution?

References

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