Contents

Volume III: Controversies and Conflicts

Intr	Environmental Accounting Rob Gray, Jan Bebbington and Sue Gray	vi
1. !	Early Debates	
36.	An Analysis of the Role of Accounting Standards for Enhancing Corporate Governance and Social Responsibility George J. Benston	3
37.	External Social Accountability: Adventures in a Maleficent World Lee D. Parker	17
38.	Social Accounting as Immanent Legitimation: A Critique of a Technicist Ideology Anthony G. Puxty	29
39.	Social Accountability and Universal Pragmatics Anthony G. Puxty	43
40.	Falling Down the Hole in the Middle of the Road: Political Quietism in Corporate Social Reporting Tony Tinker, Cheryl Lehman and Marilyn Neimark	55
2. 7	The Perspectives of Ecology and Feminism	
41.	The Ecological Accountant: From the Cogito to Thinking Like a Mountain Frank Birkin	85
42.	The Non and Nom of Accounting for (M)other Nature Christine Cooper	115
43.	Accounting and Environmentalism: An Exploration of the Challenge of Gently Accounting for Accountability, Transparency and Sustainability Rob Gray	143
44.	On Valuing Nature Ruth Hines	179
45.	Accounting and Ecological Crisis Keith T. Maunders and Roger L. Burritt	183
3. <i>I</i>	Attempting to Make Sense of the Practice	
46.	Environmental Accounting, Managerialism and Sustainability: Is the Planet Safe in the Hands of Business and Accounting? Rob Gray and Jan Bebbington	207

vi Contents

47.	Corporate Propaganda: Its Implications for Accounting and Accountability David J. Collison	247
48.	Managing Public Impressions: Environmental Disclosures in Annual Reports D. Neu, H. Warsame and K. Pedwell	283
49.	Transparent and Caring Corporations? A Study of Sustainability Reports by The Body Shop and Royal Dutch/Shell Sharon M. Livesey and Kate Kearins	307
4. /	Advancing the Critique	
50.	Exploring (False) Dualisms for Environmental Accounting Praxis Jeffery Everett	339
51.	Expertise and the Construction of Relevance: Accountants and Environmental Audit Michael Power	367