



ELSEVIER
JAI

**ADVANCES IN PUBLIC INTEREST ACCOUNTING
VOLUME 13**

ENVISIONING A NEW ACCOUNTABILITY

CHERYL R. LEHMAN

Editor

ADVANCES IN PUBLIC INTEREST ACCOUNTING
VOLUME 13

ENVISIONING A NEW ACCOUNTABILITY

EDITED BY

CHERYL R. LEHMAN

Hofstra University, New York, USA



ELSEVIER
JAI

Amsterdam – Boston – Heidelberg – London – New York – Oxford
Paris – San Diego – San Francisco – Singapore – Sydney – Tokyo

JAI Press is an imprint of Elsevier

LIST OF CONTRIBUTORS

- | | |
|-----------------------------|--|
| <i>Martin Freedman</i> | Towson University, Towson, MD, USA |
| <i>Tharusha Gooneratne</i> | University of Colombo, Colombo,
Sri Lanka |
| <i>Liming Guan</i> | University of Hawaii at Manoa
Honolulu, HI, USA |
| <i>Matthew Haigh</i> | Toulouse Business School, Toulouse,
France |
| <i>Kerry Jacobs</i> | The Australian National University,
Canberra, ACT, Australia |
| <i>J.A.S.K. Jayakody</i> | University of Colombo, Colombo,
Sri Lanka |
| <i>Kathleen A. Kaminski</i> | The University of South Dakota,
Vermillion, SD, USA |
| <i>John E. McEnroe</i> | DePaul University, Chicago, IL, USA |
| <i>Dean Neu</i> | University of Calgary, Calgary, Alberta,
Canada |
| <i>Susan Newberry</i> | University of Sydney, Sydney,
New South Wales, Australia |
| <i>Elizabeth Ocampo</i> | University of Calgary, Calgary, Alberta,
Canada |
| <i>Fahrettin Okcabol</i> | Mercy College, Dobbs Ferry, NY, USA |
| <i>Kala Saravanamuthu</i> | University of New England, Armidale,
New South Wales, Australia |
| <i>A.J. Stagliano</i> | Saint Joseph's University Philadelphia,
PA, USA |

So in the future, I would be seeing that it would be very difficult in this, well in any district, you won't be able to grow those crops that you used to. (a MESH farmer)

(ii) *Developing spiritual interconnectedness with the whole*: A non-MESH farmer (henceforth referred to as Michael) also resides in the Riverland district. Michael had been motivated to renounce the consumerist-exploitative relationship with the whole when he realised the conflict between the need to sustain the whole, and the one-sided nature of conventional farming that focuses on crop yield. Michael, a Catholic by birth, demonstrates how greater ecological consciousness (Beck, 1995c) has enabled him to transcend conventional attitudes towards nature and enhance his spiritual interconnectedness with the other. His interpretation of cosmic interconnectedness echoes Ramakrishna's (in Chidbavananda, 1991, p. 654) observation about living in harmony with the whole (or *Brahman*):

... when I look up at the sky I don't see a blue sky. I just see infinity up there. You got to take into account my loopy ideas. Because we are supposed to have 5 senses, I think our 6th sense is our imagination. We got the third eye – it doesn't matter how bad or whatever is happening, we can always put that mind's picture. ... I go down walking and ... I'm meditating, breathing in the ground heaving. If you had strong enough glasses on, you would actually see the ground heaving with all the activity in there, you look at the trees with the sap running up the tree. ... Well, I actually actively try to meditate on those things, and I breathe in the universe as I walk and that's how I get my (I don't need drugs) that's my high. ... I get up, and there is this infinite love, infinite goodness in the sky, and I think it is absolutely amazing. And I am sitting here and I am the start of infinity. And draw a line and OK go a billion of light years and that will never stop. That line is out there in probably any direction.

Michael categorises his horticultural method as the "wild" approach because it extends beyond organic methods; he relies on nature to solve most of his crop problems. If a fungal disease or insect attacks his crop, Michael walks away from that part of the orchard instead of dousing it with a chemical agent. It means that there is a 50% chance that he could either lose the crop, or benefit from the emergence of a predator insect that feeds on his problem. Michael argues that even though he bears the risk of losing a crop in the short-term, he has benefited on at least two counts in the long term. Firstly, his methods are less likely to encourage a pesticide-resistant bug or disease (that is, it less likely to trigger circular dialectics). Secondly, his customers who have sought him out for his wild practices are reassured of his integrity. They continue to purchase fruit even when it has been pockmarked by the occasional influx of ("undesirable") insects or disease because they are well informed about the consequences of conventional production methods. Michael produces an electronic newsletter for his friends and customers.

His ideas about interconnectedness has led him to conclude that there is no such thing as an undesirable insect because it is part of the food chain. His role is to minimise upsetting this delicate balance whilst earning a decent living: it reflects the Gandhian-Vedic spiritual interconnectedness that avoids fragmenting time and space whilst engaging with structural contradictions.

These MESH and non-MESH behaviours, which illustrate how horticulturalists simultaneously engage with local risks and global dangers, may also be sceptically viewed as being little more than strategic means of either tapping into a niche market that is prepared to pay more for alternatively grown produce, or deflecting tighter regulation over usage of natural resources. In short, it could still represent the dominance of greed over selflessness. Whilst the greed element will always remain an aspect of the dialectics of greed-and-selflessness, MESH-like engagements in the context of risk society are primarily motivated by the realisation that horticulturalists may help themselves (locally) by collectively slowing down the rate at which the window shuts on the whole.

Farmers don't love wasting water. Farmers don't like wasting fertilizers. Farmers definitely don't like swimming-in chemicals for something to do. So in a way slowly slowly, we have to try to be more sustainable ... Long term: that we will be here a little bit longer than we are at our practice. That's all it is. All we are doing is slowing the process of contaminating our soils, contaminating our atmosphere. (a MESH farmer)

(iii) *Transcending structural contradictions through renunciation:* Gandhian-Vedic renunciation involves curbing excessive personal wants to moderate the consumerist machinery that perpetuates structural contradictions. A group of farmers in New England (Australia), the Tilbuster Commons, have renounced their individual property entitlements in the interest of holistically engaging with the whole (Brunckhorst & Coop, 2000). Five neighbouring farms have removed the fences surrounding their individual properties and re-erected them on the common boundary: the concept of closed commons. The land has been utilised using holistic Biosphere land management principles (Brunckhorst, 2000; Brunckhorst, Bridgewater, & Parker, 1997). For instance, Biosphere farming recognises that waterlogged clayey soil requires trees to act as natural pumps. As the clay band stretches across several neighbouring farms, all the properties should implement the tree-planting strategy for the benefit of the collective and the individual. Hence the Tilbuster Commons manages land on a collective basis by soil type, climate and biodiversity.

Tilbuster practitioners have experimented with multi-dimensional representations of performance to assist them in making less destructive decisions.