Mercedes: FOR your LR

**Corvellec et al, 2018**

Merche, tu te conectas esta tarde al seminar de ERGO? Yo estoy leyendo el paper y me parece muy interesante y util para la LR de circularity y para building the case of individual accountings. El paper es Corvellec et al, 2018 y reza: The case of pay-as-you-throw invoices demonstrates the ability of accounting inscriptions to turn private choices (waste being extremely private; Laporte, 2000) into small but significant building blocks of environmental policy

Otra cosa para la LR (perdon por el spamming), estaria bueno si encuentras algun "**Examples of individual initiaves** of cero waste, cero transgenic food, etc. Nos puede servir para build the case.

creo que entre los papers que tengo descargados hay algo de eso, pero tengo en cuenta el comentario

PAPER CARLOS

nosotros vamos a tener que argumentar muy bien el tema de las individual accountings (estas iniciativas nos serviran para justificar que ya se vienen haciendo cosas)...aqui el gran opositor que tenemos es el tema del Keystone actors. Un wayout que veo es que nosotros digamos que las individual accountings complementan otros niveles de analysis (como por ejemplo la contabilidad corporativa con sus keystone actors...)

Accounting literature rests on the underlying assumption that accounting can be a “productive force” (Miller and Power, 2013, p. 558). Subsequently, accounting is not just a passive practice which records reality, but instead, accounting has the potential of reshaping reality by influencing human behaviour (Hines, 1988). By translating qualities into quantities, phenomena are rendered calculable and comparable (Miller, 1992; Power, 2015) and accordingly, issues are made visible or are kept hidden. Thus, accounting constructs a condition that influences the perception of people about their possibilities (Espeland & Sauder, 2007), making accounting “the calculative practice that delineates the playing field and defines the rules of the game” (Kornberger and Carter, 2010, p. 340). Hence, how CARBON EMISSIONS are measured and accounted for has significant implications for organisational decision-making and as such, any measurement system has to be carefully designed in order to minimise the risk of adverse and harmful effects on nature protection.

2.1 Sustainability accounting and carbon accounting

The precursors of sustainability accounting already envisioned that accounting may play a main role in the transition towards a more sustainable society, however it must integrate accounting into the physical environment (Bebbington & Larrinaga, 2014) This integration depends largely on how to overcome the transformation of conventionally accepted accounting rules regarding measurement and valuation (Larrinaga, 1999; Schaltegger et al., 2017). Traditional accountants are well acquainted with rules of measurement and valuation such as capital to maintain, units of measure, accounting entity, and others applied to economic capital, valuation in monetary terms, and defining entities based on financial control. This traditional accounting does not observe planetary boundaries and lacks established methodologies to measure and value natural resources in terms other than monetary and financial. Although the decision to maintain natural use of resources so as to stay within planetary boundaries may be rather straightforward, the process of measurement and valuation of natural resources within planetary boundaries is challenging. The process of commensuration requires in all cases vast amounts of resources, organisation and discipline; and it is deeply influenced by social and political stakes (Espeland & Stevens, 1998). Arguably due to lack of awareness regarding the value of natural resources, or from expressions of core values or political stakes, most environmental impacts remain incommensurable (Espeland, 1998). In financial accounting terms this equals zero monetary units.

One of the first approaches to fix this scenario was to expose externalities (Pigou, 1920) deriving a monetary value for environmental damage (Bebbington et al., 2001; Epstein et al., 2011; Lamberton, 2005). Although the concept of externalities may attempt to maintain natural capital, and try to value natural resources, the process of valuing in monetary terms leads to the risk of becoming unsustainable if we simply start “selling the environment” using for example a method of “polluters pay” (Lehman, 1996). A common practice to overcome this latter risk is the use of non-financial indicators. The use of non-financial indicators to estimate variables that cannot be measured precisely in monetary terms has been well documented through the history of environmental science (Moldan et al., 1997), and is considered appropriate in accounting where variables that are inherently complex cannot be directly observed (Lamberton, 2005). Although the use of environmental indicators, largely used in guidelines for non-financial reporting (GRI, ISO, GHGP), is useful to measure in physical units, nevertheless it is insufficient to the call made by environmental economists to connect the economic value of a product or service to a physical value required to produce it (Costanza, 1980).

Based on the above-discussion, this paper explores the connection between the contributions of CO2 to each transaction needed to produce, consume and dispose of a product. Previous research within sustainability research has explored “carbon accounting” at different levels of linkage with the monetary system. It could be said that from the beginning carbon accounting acknowledged being two-sided in nature: the non-monetary and monetary sides (Burritt et al., 2002). In this sense, it allowed a step forward in opening accounting to physical, or non-monetary, units. However, most of the studies on carbon accounting explore the topic from a focus on monetary issues (Stechemesser & Guenther, 2012).

Carbon accounting also advanced the exploration of the accounting entity making explorations at different scales (Andrew & Cortese, 2011; Bebbington & Larrinaga-González, 2008; Lohmann, 2009) without necessarily engaging only at a corporation level, but also to other levels such as organizational, plan, national, transnational, supply chain, product. (Schaltegger & Csutora, 2012).

However, there is still considerable work to be done with regard to the integration of a multi-stakeholder engagement in the initiatives collecting data about climate change and carbon emissions reporting. Two of the biggest initiatives: (i) *The Carbon Disclosure Project*  launched in Britain in 2000 (CDP, 2000) and, (ii) *The Greenhouse Gas Protocol*  (World Resources Institute, 2004) lack of variety of engaged stakeholders. In fact, both initiatives are driven by market logic and anchored in growth-oriented capitalism (Andrew & Cortese, 2011), which does not incorporate the constraints of planetary boundaries nor multi-stakeholder engagement.