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## Looking Further, Speaking out Louder: Tribute to Rob Gray

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### Introduction

Like many in the CSEAR community, and beyond, I am indebted to Rob Gray, whose work has been a defining factor for my academic life. I first met Rob in 2004 at an early stage of my PhD, when I attended my first CSEAR UK Conference in Dundee. After Sue Gray had provided me some information at the registration desk, I turned around and was welcomed by Rob, who was just as kind as Sue, but also spoke quite fast and hence left me wondering whether I actually understood what I was being told.



Since then, my regular trips to St Andrews gave me for many years an opportunity to catch up with Rob on a regular basis, first as a fledgling PhD student and subsequently as a CSEAR Council Member and a regular participant in conversations regarding the CSEAR Conference and its development. In this short tribute, I will provide some reflections regarding the significant role Rob played in how my scholarly career has taken shape. While I could have focused on a single text or a specific event, I wanted to take a somewhat broader picture here and highlight a couple of aspects, which for me were distinct elements in his work. To provide some backdrop, however, a few words about my relationship with Rob is in order.

### Rob and me

I never was a student of Rob's nor worked with him on a research project or a paper. This clearly has an impact on how I got to know him as a person. Instead of developing a relationship through prolonged collaboration and detailed discussions over something, I learned to know him through a series of smaller encounters over the years. Still, our very first academic exchange definitely had a strong impact on me.

It was at the aforementioned CSEAR UK 2004 conference, which happened to be the first time I presented my work to an audience with substantial knowledge of social and environmental accounting. Rob was at the back of the room, while the front row of the small seminar room was filled by other established colleagues such as Dave Owen and Reg Mathews. They were obviously there to listen to Rob's PhD student Crawford Spence present, and I just happened to be scheduled in the same session. After I made it through my presentation, Rob raised his hand, leaning his chair towards the backwall,

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and asked something along the lines 'what types of theoretical underpinnings does your work have, and which scholars are you drawing on in theoretical terms?'. Or that's what I think he asked, I did not quite get the question and was too much of a novice to dare to ask him to repeat it. I was fairly clueless at the time, with my descriptive paper being almost purely empirical at that point, and hence probably mumbled something incomprehensible as an attempt to avoid showing my lack of knowledge. Thankfully the chair, Niklas Kreander, saved me by moving the conversation to a terrain I could navigate. About the only other thing I recall from this session is the moment right afterwards, when Rob approached me, gave a friendly pat to the back and said 'never mind, you will figure it out'.

Anyway, that was the introduction I got to CSEAR, and thereafter I never looked back. The friendly, collegial atmosphere Rob and colleagues had created was tremendously strong, and it felt like a place I wanted to return to and be associated with. Since then CSEAR has provided me a space to meet people, develop friendships, establish networks and, in all, to do many of the things one needs to do while seeking to emerge as an academic. Given that my first presentation at the forum did not necessarily go very smoothly, it would have been easy for me to abandon the whole thing and try find a place elsewhere, had not the overall atmosphere and ethos of the event felt like home. In addition to the crowd in general, I do think that the way Rob and Sue made me feel welcome from the very beginning also had a major role here. This then, I think, provides an important lesson for myself now, as I attend congresses and doctoral events as a more established participant: the way you make newcomers feel is significant for the health of any academic network, and is hence something such established and tight groups need to be mindful of.

Rob was a significant presence at the congresses he attended, and he also gave numerous talks on various forums. Upon reflection, I have come to realise however that I did not necessarily hear Rob give a presentation too often over the years. One of the few occasions I can recall is a plenary session at the CSEAR UK 2010, in which Stefan Schaltegger and Rob Gray ended up doing a plenary together. This was not supposed to be the original setting though – Rob approached me that morning and told that they had decided to revise the plan: instead of Stefan giving a plenary as it was in the programme, Rob and Stefan would both give a talk and thereby try to engage in a dialogue. Further, he also said that because this whole thing was my fault (I had been a strong advocate of trying new types of plenary sessions), I should be chairing the session, which was due to start in less than 30 minutes. I did find this a bit terrifying at first, since I was not quite sure that someone who had just finished one's PhD really belonged to the big stage in such a role. I guess him blaming me had probably more to do with his sense of humour than actual reality though. Still, this was one of the few occasions I got to see Rob present for a bigger audience. Likewise, I don't think I eventually had too many proper scholarly discussions with the big man.

So, instead of supervision, substantial personal interaction or presentations at congresses, it was the range of texts Rob wrote that had an impact on me, and particularly so during the years I was working through my PhD. As I have discussed earlier (Laine 2006), I first came across environmental accounting during my undergraduate studies. At that point, having studied for some two odd years at the university, I was totally fed up with accounting and the simplistic profit-maximising mindset it only seemed to

offer, as this was at odds with the way I saw the World. I had strong views regarding the importance of nature, and at the time I was volunteering in the fair trade movement, listening to lectures of environmental policy and reading books like David Korten's *When Corporations Rule the World*. Against this backdrop, accounting, together with the worldview it seemed to offer and the representation of society it appeared to be based on, was making me increasingly anxious and willing to find something else to study. It was at this point when I was first exposed to a text written by Rob. Subsequently, reading *Accounting & Accountability* (Gray, Owen, and Adams 1996) turned out to be one of the defining moments for my academic career, and probably for myself as well.

To be perfectly honest though, despite *Accounting and Accountability* being highly significant for me, I am not sure whether I ever properly got to the latter parts of the book however. I suspect that there was too much detail perhaps – I was reading the book for an environmental accounting class, and ended up retaking the exam twice, since I hardly had a clue about most of the book. Nonetheless, it was the front end with its general principles and overall critical approach that offered exactly what I needed at the time. Reading the presentation of interconnections between economy, society and the natural environment – or organisations, accounting and nature – or politics, business and ecology – was a revolutionary experience for a student trying to find one's way at the university. Could one really see accounting in this way – and there were actually real people who did something like this within the academia? It just clicked with me immediately.

For many years thereafter Rob's work, sometimes sole-authored, oftentimes written with colleagues like the Blue Book I referred to above, would play a very important role in my studies and subsequent research. I would obviously end up drawing on his work in my early papers, such as the introductory chapter of my PhD thesis, the reference list of which contain 26 items with Rob as an author, but perhaps the more important element was how his work would influence the way I saw accounting and its potential role in societies' potential pursuit of reducing unsustainability. In the following, I will briefly with the aid of a couple of extracts discuss some of these aspects, which have not only had a great influence on me, but which I also think continue to be issues that social and environmental accounting scholars should perhaps sometimes consider.

## Social accounting

Social accounting is some combination of

- (A) accounting for different things (i.e. other than accounting strictly for economic events)
- (B) accounting in different media (i.e. other than accounting in strictly financial terms)
- (C) accounting to different individuals or groups (i.e. not necessarily only accounting to providers of finance; and)
- (D) accounting for different purposes (i.e. not necessarily accounting only to enable the making of decisions whose success would be judged in financial or even only cash flow terms.) (Gray, Owen, and Adams 1996, 3).

Let's begin with asking what is it that we are talking about here. The above quotation from *Accounting and Accountability* resonated with me right from the start. Social accounting is something different, but something which also eludes a definition. When asked during my PhD studies to explain what this social and environmental accounting

was and how it was manifesting itself, I could resort to explanations such as that above. And, in essence, this is probably where I would stand at the moment as well. With the wicked problems of sustainability and all the known and yet unknown interconnections within global ecosystems, I still have a hard time pinpointing what exactly social and environmental accounting is, and which practical applications and approaches should be included within it. Like, should conventional accounting be considered as a part of social and environmental accounting? Probably yes, if one starts to think about the massive consequences the way we do our accounting in societies has on unsustainability. This then takes me to my next point.

## Accounting

If there is nothing wrong with conventional accounting then we probably do not need social and environmental accounting. The corollary is that if there is something less than perfect in conventional accounting, then we need to do something about it. (Gray, Owen, and Adams 1996, 79, emphasis in original)

Conventional accounting is important. What I found highly appealing in Rob's work is how he kept emphasising the role of accounting and accounting practices in the pursuit of reducing unsustainability. That is, instead of just developing new types of social reporting practices or environmental accounting tools, we ought to focus on the big picture. How do we assess an organisation's activities? What do we consider to be a successful company? What is included, and what is excluded, when we consider the costs? Where are the externalities? What is profit?

It is with these types of questions that I often start my social and environmental accounting courses. Sure, the students do complain at times, as they are craving to hear about current techniques, tools and practical solutions, but, as I keep on telling them, any tools we discuss today would be outdated before they get to deal with them in practice anyway, so we should go for the broader view and bigger questions.

## Asking the bigger questions

The probability is that no Western company has made a "sustainable" profit for a very long time, if ever. (Gray 1992, 419–420)

This is something that keeps on resonating with me in Rob's texts. Throughout, he kept on asking the critical questions, challenging the status quo, and forcing the community and those around him to look beyond the easy answers. Sure, there are in Rob's list of publications also those papers, which focus on an empirical question, looking for instance at how social reporting in the UK was developed or how ethical funds were performing in comparison to non-ethical funds, but more often than not his texts went beyond an empirical investigation.

W(h)ither ecology? (Milne and Gray 2013, 13)

Is accounting for sustainability actually accounting for sustainability ... and how would we know? (Gray 2010, 47)

Environmental accounting, managerialism and sustainability: Is the planet safe in the hands of business and accounting? (Gray and Bebbington 2000, 1)

Further, I do occasionally feel that this is something that the current social and environmental accounting and accountability literature could use more of. That is, as the field of social and environmental accounting has evolved and expanded, it has increasingly become to resemble normal science, with the usual questions regarding contributions and research gaps. The European Accounting Association's Annual Congress, for instance, nowadays attracts a substantial number of papers exploring social and environmental accounting questions. It is rare, however, to come across work which would do the same that Rob kept on doing in his work: going beyond the empirics, asking questions about the institutions, challenging the way research is being done and research questions are being set. Ditto for many of the social and environmental accounting papers published in key research journals. It feels like there would be a place for someone to carry on with the work Rob did with his colleagues and ask the fundamental questions that so often are sidestepped in the current academic environment (see also Laine et al. 2020).

### Looking broader

This paper is first and foremost a polemical essay. Its central contention is that there are a number of fundamental questions that need to be asked — about accounting, about education and about environmental issues — before the apparently simpler question of how environmental issues may be integrated into the discipline can be properly answered. (Gray and Collison 2002, 798)

To continue with the bigger picture, I always enjoyed how Rob made it clear that things are related, and that it does not often make much sense to try and look at social accounting or some particular empirical question related to it in isolation from the broader context. This shows not only in how the papers were framed and presented, but also in his writing style, which I have always been attracted to. Looking at the bigger picture, highlighting how things are interconnected, challenging the reader to look further.

Here, I want to mention two aspects of Rob's style, which are related but still distinct. First, Rob's texts tend to be filled with references to other fields of social sciences, which I have always interpreted as his way of highlighting how things are interconnected. Sure, some might feel that at times his work rambled too broadly, as in a single paragraph he might note something on sociological paradigms, comment on neo-classical economics, and make references to a couple of classic philosophers, but for me his approach and writing style was simply a godsend. Those texts provided glimpses to other fields of science, pointed out some interconnections with accounting that should not be ignored, and essentially challenged to look further. It was through Rob's articles that I ended up reading, for instance, Herman Daly's work or searching for André Gorz's Critique of Economic Reason at an early stage of my PhD.

'Developed world' is used here only because of the easy immediate referents which it connotes. I am conscious that it is a potentially pejorative term but the use of the preferred term "over-developed world" will raise too many other issues that, for reasons of practicability, have been excluded from this paper. Ethnocentricity is a danger that every commentator must face and whilst I have tried to limit it, I must apologise in advance for the inevitable occasions upon which it creeps through. (Gray 1992, 400)

The second aspect would then be the footnotes. These seemingly minor remarks stated oftentimes in a casual way were always a big treat for me. The complexity, related observations and sarcastic remarks, important enough and worthy to be mentioned, but still of such a nature that they could not be included in the main text, since otherwise the story would have been an endless array of tangential remarks. Again, I know some people are not that fond of footnotes, including some of my supervisors, who tried (in vain) to guide me to avoid using them in my master's thesis or subsequent PhD. Already as a PhD student I had a hard time seeing the world through a series of two-by-twos or clear thematic categories, and hence I was delighted in how Rob would make an argument in the main text, and then point out a couple of relevant sidenotes in the footnotes, thereby signalling the need to be attentive to the overall complexity (of everything, it seemed).

### The role of accounting education

If the sine qua non of university education is the development of individuals' intellectual and moral maturity and the encouragement of critical independent thinking, then the evidence in accounting education is fairly damning. (...) Accounting education in the universities will produce, it seems, ethically immature, intellectually naive, ill-educated, non-reflective, uncritical minds who will, by and large, accept what they are given and reproduce what they are given without any critical engagement with it. (Gray and Collison 2002, 813)

Speaking of the bigger picture and the need to consider broader questions, here we have accounting education. The above quotation from Rob together with David Collison has featured on the opening lecture of nearly every social and environmental accounting course I have taught since 2004. Why do we have universities? What should we be teaching at such an institution? How should one approach social and environmental issues, and what should one do with accounting? Challenging questions, and it is not that Rob would have always claimed to know the answer. For me, however, the key guiding principle in my role as an accounting educator can be derived from the above quotation. Every time I encounter students I end up encouraging them, ad nauseum, to challenge me and to not accept what I tell them as a truth that could not be challenged. What I also do, however, is tell them that should they ask the questions and provide alternative ways of seeing things, they also need to be prepared to provide justifications and present arguments. That is, critically engage and show an ability of independent critical thinking – developing and fostering of which I perceive to be amongst the key missions of academic institutions.

### 'So what do we do now?' (Gray, Owen, and Adams 1996, 299)

At times, it is worth going back to explore what others have said before you and reflect whether there is anything you should add. Sometimes you will note that there is very little.

... as teachers we have a duty to stretch our students' intellectual abilities and to help them develop both such ethical and moral maturity as they are capable of. We must avoid indoctrination ... (Gray, Owen, and Adams 1996, 299)

... as researchers, we all need to be conscious of the social construction of knowledge and the way in which our research influences and is influenced by the prevailing hegemony in academic life, in the profession and in the powerful elements of society. (...) There are many critical human and environmental issues which cry out for our attention. Is it not our duty as

privileged researchers to explore those we believe are important, not what convention or the richest 5 per cent of the world believe is important to their interests? (Gray, Owen, and Adams 1996, 300)

... as members of a profession (...) we have a duty to the public interest. This requires us to seek to educate and persuade our fellow professionals as to the implications of what we do and to the desirability of what we can do. (Gray, Owen, and Adams 1996, 300)

... as global citizens we should surely recognise the enormous privilege we enjoy by living in the western 'democracies'. Most of us with professional careers – or the prospect of such – enjoy vast wealth when compared with the homeless and unemployed or the bulk of the population in developing countries. (Gray, Owen, and Adams 1996, 300)

Whatever one decides to do, it is surely better than a do-nothing. (...) If we, the privileged, cannot do anything to try and change the system which keeps us so warm and cosy, there are not many alternatives – all of them very unpleasant indeed. 'It's nothing to do with me? It is everything to do with all of us. (Gray, Owen, and Adams 1996, 300)

Amen. We salute You Rob.

## Disclosure statement

No potential conflict of interest was reported by the author(s).

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