



Parker, L. D. (2020) Sailing the Big Blue Boat: Rob Gray and the Blue Meanies. *Social and Environmental Accountability Journal*, 40(3), pp. 175-180.

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Deposited on: 2 February 2021

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SAILING THE BIG BLUE BOAT: ROB GRAY AND THE BLUE MEANIES

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ABSTRACT

This paper reflects on the late Professor Rob Gray's significant and enduring contribution to the social and environmental accounting research literature and community. It does this through the medium of four selected papers that appeared in the journal *Accounting, Auditing & Accountability Journal* in which he published a paper in its inaugural issue and served for many years as an editorial advisory board member and guest editor. Through these lenses and the author's long association with Rob, this paper presents insights into his scholarly philosophies, his messages to our discipline. Further, it offers selected insights into a founder of our literature as well as a hugely influential early leader of the social and environmental accounting movement.

Keywords:

Social; environmental; accountability; researchers; scholarship.

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Introduction

It is without question that Rob Gray has left an important and influential heritage to the international social and environmental accounting research community. Reflections for posterity on the person, the scholar, and his legacy are important for today's interdisciplinary accounting community and for future scholars examining his work and ideas (Parker, 1994). The import of this paper's title will become apparent in both literal and symbolic respects. At the outset, it must be said that in common with all of us, as both scholar and individual, Rob was a multifaceted personality. Such features of leading scholars are often lost in time, rendering them somewhat monochromatic. Papers such as these are therefore important windows into his characteristics and beliefs that can facilitate more perceptive interpretations of Rob's intentions, advocacy and influence (Previts et al, 1990a). Indeed, they can potentially personalise the subject matter within his writings for future readers in decades to come (Previts et al, 1990b).

A Significant Scholar

Rob was a prolific author, his publications numbering in the hundreds. In one of the leading social and environmental accounting publishing venues, *Accounting Auditing & Accountability Journal* (AAAJ), he appeared as author and co-author on more than 15 occasions. As of 1 October 2020, his lifetime Google Scholar citations totalled more than 30,000. Rob would reject any attention to his citations, which he saw to be part of the commodification of research. Nonetheless, their total is so significant in comparison with most accounting researchers, that it points to the vast reach and influence of his ideas. During his lifetime, he was also recognised with Membership of the Order of the British Empire, British Accounting Association Distinguished Academic Fellowship, inaugural membership of the British Accounting Association Hall of Fame, and multiple journal manuscript and teaching awards. In addition to his prolific publications, he founded the Centre for Social and Environmental Accounting Research, the first of its kind globally. It has grown into a network spanning the globe, nurturing a huge spectrum of social and environmental scholars and now convened by the scholarly community for which he laid the foundations.

Rob was one of the founding and vocal supporters of AAAJ when some other scholars at the time questioned the need for such a journal and the eligibility of its two founding editors to lead its development. He was intensely loyal to AAAJ, privately declaring to we editors that even during his editorship of *British Accounting Review*, his primary loyalty lay with AAAJ. In fact, he was one of the authors who appeared in the very first issue of AAAJ. Given his long association, this paper focusses on four of his papers published in AAAJ between its first issue in 1988 and 2012. In doing so, it provides a longitudinal perspective on Rob's innovation and thinking from his earliest contributions going forward.

It must be said that significance of a scholar's work is not simply a matter of citation metrics. Indeed, there can be discoveries and pearls of wisdom that may not be mined and taken up by scholars, educators, and practitioners for decades after their initial emergence (Parker, 1984). Furthermore, the attribution of significance becomes a matter of interpretation, so that it becomes the province of readers to determine just what contributions to thought, literature and praxis a scholar has made. The author thereby surrenders control of their material, just as the artist surrenders control of the meanings induced from their paintings by observers. Both readers and historians will bring their own interpretations to bear (Parker, 1997). This might

not have been something Rob would have found easy to contemplate, but in the end, it will prove to be an asset to his enduring legacy.

Messages from the Captain

What insights can be gleaned from returning to selected Gray (et al) papers? He was captain of his “big blue boat” and the emergent fleet of social and environmental accounting research sailors. Some understanding of this captain’s initial mapping of the shoals and reefs of imminent turbulent waters of research community, business and societal attention and debate concerning social and environmental responsibility, can be instructive.

Gray et al (1988) published their paper on emerging trends in corporate social reporting in the first issue of AAAJ (exhibiting 548 Google Scholar citations as of 21-9-20). Identifying the subject area’s struggle for recognition and legitimacy, both in practice and amongst accounting researchers generally, they bemoaned the lack of a unifying theoretical paradigm. Signalling a trend in attitudes to global warming and climate change today, they identified discordant and conflicting political and business viewpoints ranging across no change, marginal change and radical change advocates. Their analyses anticipated the later emerging business case approaches and corporate capture strategies applied by business to the social and environmental accountability agenda. Their critique of any suggestion of social and environmental accounting becoming an extension of financial reporting and a focus on investors as the primary stakeholders with respect to corporate social and environmental impact was prescient of study findings over subsequent decades. Rob nailed the accountability flag to the mast and signalled the inadequacy of traditional accounting to deliver it. This was a theme to which he regularly returned. Hear his unique voice as it speaks to us across the years:

“...when the traditional intellectual baggage of accounting is hauled across to try and articulate the issues of CSR, it is exposed for the flaccid paraphernalia that it is...”

(Gray et al, 1988, p.

7)

The year 1995 saw Gray et al (1995) publish an omnibus article providing a comprehensive literature review and longitudinal study of corporate social and environmental disclosures in the UK. This has been massively cited by subsequent scholars (4050 Google Scholar citations as of 21-9-20). In the then extant literature, they identified decision usefulness, economic theory, and social and political theory studies. To the latter category, they attributed “the more interesting and insightful theoretical perspectives” (Gray et al, 1995, p. 52), and accordingly devoted much more discussion to those studies and perspectives. Their descriptive empirics covered 13 years of UK annual reporting disclosures from the beginning of the Thatcher government in 1979. They examined disclosure trends across a wider range of disclosure topics than we see examined today: including impact on customers, community, employee health and safety, energy consumption, pensions, disabled employees, charities and environment. They found multiple incremental understandings available from multiple theoretical perspectives. This accommodating of multiple theoretical perspectives was simultaneously being argued with respect to management accounting historiography by Fleischman et al (1996). However, at their (Gray et al, 1995) paper’s conclusion, with its recognition of the Marxian project, Rob’s future attraction to a more critical perspective was apparent.

“The questions for researchers are, first, whether, through increasing the attention given to this marginal activity, the importance of CSR can be raised and, second, whether this will offer any opportunities for the development of ‘counter-hegemony’”.

(Gray et al, 1995, p. 68)

Rob’s co-authorship of a paper examining senior scholars’ social constructions of research quality and priority (Parker et al, 1998) is included in this selection because it provides some insight into his thinking as a member of the accounting research community (182 Google Scholar citations (as of 21-9-20). It is arguably significant for a number of reasons, one of which is its prescience of the growing commodification of accounting research that has today emerged since its original publication. It anticipated academe’s current goal displacement in its focus on journal rankings, publication citation metrics, grants won, research marketisation, university mission accountingisation and academic workforce subjugation (Gray et al, 2002; Parker, 2013; Sardesai et al, 2020). Rob’s view of scholarship was a far broader one than now enforced on academics by their university masters. Instead of the narrow confines of journal publications that can be counted and ranked, he maintained his commitment to the role of extended and innovative studies in monographs and books, the sharing of ideas across disciplines, and the importance of policy and practice dialogue through research-profession bridging journals and other media. For him, teaching and research as mutually reinforcing forms of scholarship remained paramount, despite the inexorable move towards research for university branding. For him, the commodification of research and academics’ implicit complicity and subjugation was an anathema (Parker et al, 1998). His prediction that scholarship would become replaced by careerism came sadly true within his lifetime and its implications for accounting academics are so potently portrayed as follows:

“We risk becoming the white mice on an oversized exercise wheel- simply by trying to stay on it, we go faster and faster”

(Parker et al, 1998, p. 396).

And so, to the Blue Meanies! In a special theme issue of AAAJ, and via their own major paper, Gray and Laughlin (2012) reflected on developments since a special “Green Accounting” issue they had edited for AAAJ, published in 1991. To date, it has attracted 140 Google Scholar citations (as of 21-9-20) and merits far greater attention from social and environmental scholars. The style of reflection in this paper with Richard Laughlin was vintage Gray! It reflected his musicality in its quotation from the Beatles song, Sgt Pepper’s Lonely Hearts Club Band, and right from the ‘get go’, its abstract talked of encouraging “debate of a more direct and confrontational nature – both within and at the margins of social, environmental and sustainability accounting” (Gray and Laughlin, 2012, p. 228). In this spirit, it advocated greater engagement by members of the social accounting community, from policy advice to more radical confrontational forms. In the first section of their paper reflecting on developments, Gray and Laughlin explicitly recognised:

“the baleful influence of blue meanies.....who play a role in social accounting similar to the one they attempted to play with Sgt Pepper’s Lonely Hearts Club Band, trying to stifle creativity and neutralise, silence and normalise the messages that need to be heard and acted upon.”

(Gray and Laughlin, 2012, p. 230).

In their 20-year retrospective, they saw social accounting as having made considerable advances but leaving major gaps, with innovative work struggling “to get a foothold in the welter of the normalising, quasi-scientific tendencies of much of the business, management, accounting and finance literatures” (Gray and Laughlin, 2012, p. 240). Just as Rob often verbally complained, the paper lamented “the heartbreaking refusal to face up to moral demands on a dying planet...” (Gray and Laughlin, 2012, p. 244). For him, the Blue Meanies were all the elements that caused what he saw to be the failure of academe, business, profession and government to address issues such as global warming and climate change. These meanies included careerism, performance metrics, selfishness, instrumentalism, rankings and citations obsession and more.

Anticipating the Storm Clouds

In addition to Rob’s concerns and beliefs reflected in the above papers, he saw both society and academe paying a high price for their obsession with economy, efficiency and even accountability: along with a fixation on their measurement, invariably employing inappropriate proxies. He saw responsibility for this as having come full circle and resting with we social and environmental researchers (e.g. as educators of graduates, business people, people in government) (Parker et al, 1998). His exasperation with our failures as academics and his forewarnings of the consequences became a recurring theme:

“Imagination and courage are needed to expose both the absurdity of the present academy and the vacuous and destructive milieu in which we research and teach.”

(Gray and Laughlin, 2012, p. 243).

Similarly, he railed against the apparent reluctance of practising accountants to confront what he saw to be the increasingly radical challenges faced by society and the planet. Increasingly his anxiety focussed on the survival of current and future generations and species as well as with humanity’s relationship with the planet (Gray and Laughlin, 2012). Through all his phases of research and reflection, social accountability remained an abiding concern. However, the pathway to this lay in redressing the individualism, careerism, pursuit of personal ‘scores’, and loss of attention to priority issues that he saw afflicting academe. His passion for this is best expressed in his and Richard Laughlin’s concluding statement to their AAAJ (2012) paper:

“Like Sgt Pepper we must expunge the blue meanies wherever they have a foothold and banish forever such small-minded, colourless and, in the final analysis, destructive beings and their thinking. The stakes are just too high and too important not to do otherwise.”

(Gray and Laughlin, 2012, p. 245).

Rocking and Sailing

What of the person within the scholar? Rob had multiple interests. One was as he termed it, his “big blue boat”: a cruising yacht he owned with long-time colleague and friend Professor Dave Collison. Enjoying the delights of Dundee’s Tay estuary along with its wildlife and countryside was a passion that never left him. It gave him release from the pressures of

university life, while allowing him to immerse himself in the natural environment he loved and championed.

Then there was his longstanding guitar playing with his band that performed all around Dundee and Fife, and in his home town Gauldry. He liked his music strong and loud. I know. I watched him rock a packed Morison Duncan hall in Gauldry. The connection with his social and environmental mission was always there beneath the surface – as reflected in his complete collection of Australia's Midnight Oil band recordings. Their lyrics are replete with social and environmental rallying cries.

Yes, he was larger than life. That's what impacted on so many of us his colleagues. It wasn't just what he said and wrote. It was who he was. It was how he did it. These glimpses which others can elaborate, are important dimensions of a social and environmental research leader who took us all for an unforgettable ride on his big blue boat and implored us to repel the blue meanies.

The last word is best left to Midnight Oil.

How can we dance when our earth is turning?
How do we sleep while our beds are burning?
(Beds are burning)

Oh the power and the passion, oh the temper of the time
Oh the power and the passion
Sometimes you've got to take the hardest line
(Power and the Passion)

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