

Accounting for biodiversity (& reflecting on inter-disciplinarity)

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Abstract

This film seeks to answer two explicit research questions. First, the film outlines the findings of the Millennium Ecosystem Assessment (2005) and highlights that in 2010 (the year of biodiversity) a major report is due on the economics of ecosystems and biodiversity (see <http://www.teebweb.org/>). The film then proceeds to explore how accountants might provide robust accounts of biodiversity, drawing on seminal work in this area (Jones, 1996 and Jones and Mathews, 2000 but see also Herbohn, 2005 and Lamberton, 2000). The film proceeds to build on the insights of the accounting literature through a series of interviews with people who have expertise in the areas of biology, biodiversity governance, social anthropology and sustainable development. These interviews create the possibility for an interdisciplinary perspective to be brought to this area of study. Moreover, addressing biodiversity issues is itself identified as a ‘wicked’ problem requiring a post-normal approach to knowledge creation and policy formulation (see Funtowicz and Ravetz (1993) for an introduction to this area, Ravetz (2006) for a more recent paper and Frame and Brown (2008) for links between this area and accounting). The way in which other disciplines may enrich our understanding of accounting for biodiversity is drawn out towards the end of the film. The film closes with a piece from Bob Frame and Ian Thomson that seeks to stimulate reflections on how accountants might work with others to create knowledge as well as the need to be engaged in real world struggles.

Taken together, the film aims to stimulate thinking in the area of accounting for biodiversity; the challenges posed by inter-disciplinarity and also how we might start the process of exploring how intellectual renewal can take place. At the close of the film Ian Thomson will lead a discussion about aspects covered by the film and you will be invited to take part in a survey about your experiences of low carbon intellectual renewal.

Participants in the film include: Emilia Ferraro, Bob Frame, Anne Magurran, Rhona McLaren, Ian Thomson and Rehema White. Film produced by Weeflee Productions and sponsored by the Association of Chartered Certified Accountants. Contributors come from the University of St. Andrews, the University of Strathclyde and Manaaki Whenua (Landcare Research) Ltd.

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