

**‘THE FUTURE WOMEN WANT’ - GENDER EQUALITY AND SUSTAINABLE
DEVELOPMENT: TOWARDS AN AGENDA FOR ACCOUNTING RESEARCH**

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ABSTRACT

For at least the last thirty years accounting researchers have recognised the challenges that both sustainable development and gender equality have presented to accounting research. Yet, despite the volume of research conducted in these areas, and the critique of social and environmental accounting offered by some feminist theorists, few attempts have been made to synthesise these areas of research despite issues of social justice, equity and empowerment pervading each. This paper aims to address these issues in a number of ways: Firstly the paper will critically evaluate the role of accounting research in challenging inequality and unsustainability. We argue for an approach which links gender equality and sustainable development in the interests of social justice, and places the human central to the social side of sustainability. Secondly, the paper explores conceptual and theoretical linkages between gender equality and sustainable development and explores women’s empowerment as part of the process of sustainable development. In order to address this we draw insights from eco-feminist theory to bring more radical concepts of equality to the sustainable development agenda in accounting. Thirdly, we evaluate progress on linking gender equality and sustainable development in practice, examining the tensions inherent in this agenda, by drawing from participant observation and documentary analysis of the actions and outcomes of the Rio + 20 United Nations Conference on Sustainable Development. In addressing these three areas we consider the role of accounting in contributing to a more egalitarian and sustainable world, and draw out implications for accounting research.

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INTRODUCTION

The paper is motivated by our experience of participating as attendees at the Rio + 20 United Nations Conference on Sustainable Development in Rio-de-Janeiro in June 2012. This proved an experience both deeply politically stimulating yet profoundly disappointing. With the eyes of the world on Rio, the world’s leaders came together to try to agree a means of achieving ‘The Future We Want’¹, ‘a more sustainable future for the benefit of the planet and its people’². With an interest in both sustainable development and gender equality, we participated in side events at Rio+20: ‘The Future Women Want’³ – the Women Leaders’ Forum, run by UN Women; the UN Principles of Responsible Management Education summit; and the UN Global Compact’s Corporate Sustainability Forum, all of which aimed to produce their own case and input to the global agreement of nations.

Such a summit involving global political lobbying inevitably requires compromise. However, as Bannerjee (2012) notes, in respect of the Durban climate change talks, being allowed to participate in negotiations as a legitimate stakeholder does not mean that all participants have similar capabilities in making their voices heard. There are many structural inequalities inherent in such political negotiations, including power inequalities among participating states and the unequal capacity of parties to participate effectively in negotiations (Banerjee, 2012). Hence in Rio we witnessed the irony and injustice of indigenous women from the Brazilian rainforest protesting at the fact that their peoples were under-represented in the very country at the very summit where the talks that may ostensibly protect their land and future generations were taking place. The fact that some of the events were related to ‘The Future Women Want’ suggests a particular stance on the issues by women, invoking women’s role in the debate on sustainable development and the effects of sustainable or unsustainable development on women.

This leads us to ask, as accounting researchers, what is the role for accounting, and accounting research, in striving towards a more sustainable world where gender and other inequalities are able to be overcome. Given the reality of on-going power asymmetries and the perspectives of a range of diverse groups whether on gendered, political, social and economic lines, what contribution can accounting make towards the representation of multiple perspectives in the interests of social justice? While gender issues in accounting can hardly be said to be mainstream, there is a growing agenda for accounting research on gender issues. Similarly, the concept of sustainable development has increasingly engaged a growing number of accounting researchers working in the fields of social and environmental accounting and reporting. Yet, these two concepts, gender equality and sustainable

¹ ‘The Future We Want’ was the title of the Rio+20 United Nation’s conference on Sustainable Development

² Press release http://www.un.org/en/sustainablefuture/pdf/rio20%20concludes_press%20release.pdf

³ ‘The Future Women Want’ was the title of the UN Women’s Call to Action and events at the Rio+ 20 conference

development, are rarely inter-linked or considered as theoretically and practically co-related in the accounting context.

This paper aims to address these issues in a number of ways: Firstly the paper will critically evaluate the role of accounting research in challenging inequality and unsustainability. We argue for an approach which links gender equality and sustainable development in the interests of social justice, and places the human central to the social side of sustainability. Secondly, the paper will explore conceptual and theoretical linkages between gender equality and sustainable development and explore women's empowerment as part of the process of sustainable development. In order to address this we will draw insights from eco-feminist theory to bring more radical concepts of equality to the sustainable development agenda in accounting. Thirdly, we evaluate progress on linking gender equality and sustainable development in practice, examining the tensions inherent in this agenda, by drawing from participant observation and documentary analysis of the actions and outcomes of the Rio + 20 United Nations Conference on Sustainable Development. Although the United Nations is one particular institution in this debate, it brokers and facilitates discourse and actions on global issues between many actors, and hence is a potentially powerful influence. In addressing these three areas we consider the role of accounting in contributing to a more egalitarian and sustainable world, and draw out implications for accounting research.

LINKING SUSTAINABILITY AND GENDER EQUALITY

The concept of sustainable development is widely acknowledged as deriving from the deliberations of the World Council for Economic Development, established in 1983 by Gro Harlem Brundtland at the behest of the Secretary General of the United Nations at the time, Javier Pérez de Cuéllar, and now generally known as the Brundtland Commission. Their report, published in 1987 as a book entitled 'Our Common Future' (WCED, 1987) defined sustainable development as 'development which meets the needs of the present without compromising the ability of future generations to meet their own needs' (p.43). Moreover, the Brundtland Commission embraced social justice within this concept of sustainable development by introducing the notion that development ought to aim at delivering some form of equity across and through the generations of people who presently, and who will in the future, populate our planet. As such it raises issues of inter-generational equity, between present and future generations, and intra-generational equity, between different peoples within the current generation, i.e. the developed and developing worlds, and men and women within these worlds. Equity and social justice is at the heart of concepts of sustainability, which, as we go on argue below, also encompasses aspects of gender equality.

Broadly speaking, social justice is a concept designed to offer hope of equity to all, or as Rawls suggested in *A Theory of Justice* (Rawls, 1971), 'the basic structure of society', where this basic structure is understood as being constituted by the major institutions that allocate.. rights, opportunities, and resources (Barry, 2005). It is also used when highlighting injustices visited on the more vulnerable individuals within society, and thereafter to right these wrongs. Historically, those who have suffered injustices are in the opposite groups to those who wield power within society, and who make the rules. So, as in the West, if laws are generally made

by a privileged elite which is predominantly wealthy, elderly, male, white, and religiously non-conformist, those who suffer injustice are often the poor, the young, the female, and the racially or religiously different. The UK Equality and Human Rights Commission (EHRC) defines social justice as:

‘The concept where individuals and groups receive fair treatment and a just share of the benefits of society. This includes the distribution of wealth and income, and more important, equal basic rights, security, obligations, and opportunities. Social justice addresses oppression and the intergenerational transmission of poverty’.⁴

While poverty affects the world’s poor irrespective of gender, in many parts of the world, women and girls bear the brunt of challenges arising from economic, social and environmental development, through the feminisation of poverty, disease, and hunger; the burden of unpaid work; adverse health and impacts from environmental degradation; vulnerability to conflicts and violence; lack of food security and land security; water and sanitation issues; lack of political representation; and lack of education (United Nations Department of Economic and Social Affairs, 2010). Progress in achieving gender equality in addressing United Nation’s Millennium Development Goals on hunger, education, political representation, and health remains problematic and disproportionately affects women (United Nations, 2012). Smoke and emissions from traditional cooking stoves kills 2 million people per annum from lung cancer and respiratory disease, again affecting women and children more than men due to social and cultural factors where women do more domestic work (United Nations Department of Economic and Social Affairs, 2010; World Health Association, 2011).

Such issues suggest that issues of sustainability and gender (in)equality are inherently inter-related. In an unsustainable world, with over-depletion of natural resources, and emphasis on economic over social benefit, women are disproportionately affected.

THE ROLE OF ACCOUNTING IN GENDER INEQUALITY AND UNSUSTAINABILITY.

The Brundtland report called for, *inter alia*, all sections of society to examine their patterns of consumption to reduce resource use, and to consider ways of alleviating poverty in the least developed regions of the world. That its publication coincided with the beginning of the most prolonged period of sustained economic growth in recent history until the financial crisis of 2007/8 did not bode well. Improvements in communications, IT, and accounting systems, together with the expansion and, most significantly, the deregulation of capital markets led companies to consider new ways of structuring their activities, by either taking their manufacturing base to developing countries to make the most efficient use of cheap labour, low taxes and advantageous inward investment opportunities, or by using locally based companies in their supply chains. The development of this global economy brought unprecedented prosperity to the West yet created, and continues to perpetuate, grave

⁴ <http://www.equalityhumanrights.com/>

injustices on peoples of the developing world, for whom the ‘trickle-down effect’ must seem a peculiarly elusive, and western, concept (Murray & Haynes, 2012).

It also became clear soon after companies began reporting on sustainability issues that there was a problem of definition and in the understanding of the issues involved. The particular challenges presented by the Brundtland definition to large corporations led, and still leads, many to redefine the concept in a business specific manner, devised by the company to suit its reporting function. Often the Brundtland definition is seen as an inappropriate definition for business to adopt, since its remit, which includes a commitment to social justice, is seen as outside the scope of business activity. Hence, much of the accounting literature relates to reporting of sustainability, or more likely un-sustainability (Gray, 2010), by Multi-National Corporations, rather than issues of equality. Also in the accounting context, while there is some attempt to address new forms of accounting on sustainability (Bebbington, Brown & Frame, 2007), Bebbington’s (2001) review of the international development, business and accounting literature found that the term ‘sustainable development’ and its derivatives are being used in a way which equates sustainable development with ‘good environmental management’, rather than encompassing these wider issues of social justice..

There have been some important papers on gender and accounting, examining the historical role of gender in relation to the accounting profession (Kirkham, 1992; Kirkham & Loft, 1993; Lehman, 1992; Walker, 2003) and documenting women’s participation and experiences in the profession, the thrust being ‘to make visible inequality and work towards achieving equality between male and female accountants’ (Gallhofer, 1998, p. 357). Recent examination of equal opportunities and diversity in the profession suggests that there is a long way to go before equality in the profession is achieved (Broadbent & Kirkham, 2008; Dambrin & Lambert, 2012; Haynes, 2008b) Moreover, despite addressing some important inequalities, the drive for research into gender equality has often settled for exploring gender divisions, while doing little to contest them (Haynes, 2008a). The potential influence of feminist theory in accounting has widened the scope of inequalities being addressed, by bringing in a wider range of marginalised voices including those of minority groups and women in the developing world (Cooper, 2001; Hammond & Oakes, 1992; Lehman, 2012). Feminist theory has also allows for new ways of evoking change (Dillard & Reynolds, 2008), providing a ‘foundation for new insights and enhanced possibilities for advancing and transforming the field’ (Lehman, 2012, p. 256). Lehman (2012, p. 268) recognises that reimagining gender within accounting ‘imposes a questioning of the continually enforced and false separation of accounting from the everyday lives and struggles of people, and of women specifically’, and that ‘critical accounting scholars know very well the inevitable intertwining of economics and social relationships, and have also wondered how terms such as maximization of utility and rationality have been inserted to justify every kind of economic and social policy, regardless of the devastating results for the most vulnerable’ (Lehman, 2012, p. 264 - 265). However, despite this, few scholars in the accounting context have specifically addressed the inter-relationships between gender equality and the three pillars - economic, social and environmental - of sustainable development.

Where gender and social responsibility are exceptionally addressed together in accounting literature, this tends again to consider the reporting angle and focus on workplace issues in westernised economies (Grosser & Moon, 2005; 2008). As the demands of stakeholders for gender performance information, particularly on the number of women in management, is growing, sustainability reporting as a mechanism for communication of corporate environmental, social, and governance performance information may assist in communicating an organization's commitment to gender equality, and the increased availability of this information could positively influence public policy on gender (Miles, 2011). While welcome, however, the emphasis tends to be on professional women on boards, rather than the wider position of women stakeholders. Much of the reporting literature uses the United Nations framework, the Global Reporting Initiative (GRI), to evaluate the mainstreaming of sustainability reporting, but despite the inclusion of gender related indicators in the GRI framework, companies tend not to disaggregate data on gender (Grosser & Moon, 2008). Moreover, while it considers the supply chain and the community, the GRI's emphasis on gender in organisational governance, the workplace, investors and consumers (GRI & IFA, 2009) may fail to recognise the wider effects on stakeholders further removed from the company itself, such as women and girls in communities affected by the actions of companies in their economic and social contexts.

Yet, accounting as a key technology of contemporary neoliberalism, is central to the three pillars of sustainable development - economic, environmental and social - all of which appear to be in a deepening crisis. Research which places too much emphasis on what companies report on sustainable development without critiquing the actions of companies does little to improve the world's sustainability or how their actions affect grassroots populations and marginalised groups such as women. In the accounting context, these two literatures on sustainable development and gender equality rarely interact.

As the economic model is supported by accounting information, accounting itself is implicated in perpetuating economic inequalities, which bring about social and environmental inequalities.

“Substantive social and environmental reporting and, especially, high quality reporting on (un)sustainability will demonstrate that modern international financial capitalism and the principle organs which support it are essentially designed to maximise environmental destruction and the erosion of any realistic notion of social justice” (Gray, 2006: 793)

If accounting research is partisan in supporting unsustainability, then it is also partisan in perpetuating global gender inequality with an emphasis on the corporate and westernised capitalist agenda. This is an uncomfortable tension we recognise in our own previous research on both sustainability and gender, with a concern that by addressing the internal professional context of accounting we are complicit in failing to address the wider impact of accounting and corporate activity on those caught on its margins. As Lehman (2012, p. 268) asserts: ‘Re-imagining gender compels knowledge of the self, of the feminist within, and requires vigilance to continually maintain gender space and move it forward’. In exploring

this, we now turn to how feminist theory can further support a theoretical linkage between gender equality and sustainable development.

THEORETICAL LINKS BETWEEN GENDER EQUALITY AND SUSTAINABLE DEVELOPMENT - ECOFEMINISM⁵

In this section the paper will explore the contribution of eco-feminist theory as a means of conceptualising links between gender equality and sustainable development. Ecofeminism sees a connection between exploitation and degradation of natural world and subordination and oppression of women, drawing from the green movement a concern about the impact of human activity on the non-human world, and from feminism the view of humanity as gendered in ways that subordinate, exploit and oppress women (Mellor, 1997). As with feminism generally, we should speak of *eco-feminisms* rather than singular unified approach ‘as there may be many moral and political viewpoints, or different feminisms.. in which a researcher can position herself’ (Haynes, 2008a: 544). The term refers to ‘a significant stream within the feminist movement, containing a range of theoretical positions which rest on the assumption that there are critical connections between the domination of nature and of women’ (Braidotti, Charkiewicz, Hausler & Wieringa, 1994: 161).

Some perspectives on eco-feminism have been accused of essentialism with spiritual forms fixing women’s being as somehow closer to nature. Affinity ecofeminism, for example, is concerned with the affinity between women and nature, combines the celebration of women-centred values, such as nurturing and caring, with the celebration of women’s bodies and spirit. Radical or socialist eco-feminists, on the other hand, find that gendered inequalities and ecological degradations represent distinct material or capitalist interests, solved by active political struggle against structures and institutions of society. We will explore these perspectives and their relationship with accounting in the paper.

In accounting, feminist research has not usually addressed the inter-connection between the economic, social and environmental aspects of development explicitly. However, Reiter (1997) argues for a feminist reconceptualization of the ethics of care which centres on responsibility and relationships, against an ethic of rights which takes a separative and individualistic view of human nature and development. Such a model requires a reframing of understanding the position and action of human beings in their social, political, environmental and economic context, which, while not appealing to an essentialist female nature, may resonate with feminist ethical theory.

Having discussed some theoretical linkages between the position of women and their social, economic and environmental context, the next section of the paper evaluates progress on linking gender equality and sustainable development in practice, by drawing from examples and outcomes of the Rio + 20 United Nations Conference on Sustainable Development.

RIO + 20 – A PARTICIPANT OBSERVATION AND DOCUMENTARY ANALYSIS

⁵ Note to reviewer – we intend to expand this section

We attended the United Nations Rio + 20 Conference on Sustainable Development in Rio-de-Janeiro in June 2012, where world leaders, along with thousands of participants from governments, the private sector, NGOs and other groups, came together to discuss ‘measures that can reduce poverty while promoting decent jobs, clean energy and a more sustainable and fair use of resources’⁶. Held twenty years after the 1992 Earth Summit in Rio, where countries adopted Agenda 21 - a blueprint to rethink economic growth, advance social equity and ensure environmental protection (UNCED, 1992) - the UN intention of Rio+20 was to address ‘The Future We Want’, ‘a more sustainable future for the benefit of the planet and its people’, with an opportunity ‘to move away from business-as-usual and to act to end poverty, address environmental destruction and build a bridge to the future’⁷.

The summit was held in numerous venues in the sprawling city of Rio de Janeiro, although the main part of the conference with the world leaders was held in Rio Centro, a large conference facility supplemented with temporary tents and marquees on the edge of the city. In order to participate at the conference, delegates had to be affiliated with the UN, in a number of forms: official representatives of Member States or inter- governmental organizations; representatives from the UN itself; approved media representatives; or representatives of the ‘major groups’. Major groups is the term used for non-governmental organisations and citizens which the UN suggest represent consumers, workers, business persons, farmers, students, teachers, researchers, activists, indigenous communities, and other communities of interest, and which were formalized into nine overarching categories by Agenda 21: business and industry; children and youth; farmers; indigenous peoples; local authorities; NGOs; scientific and technological community; women; workers and trade unions. As active members of a UN affiliated group on management education, we were invited to attend and participated in side-events, taking the form of working groups and debates, ostensibly contributing to the Rio + 20 outcome document. These groupings pertained to different perspectives: mostly corporates at the Corporate Sustainability Forum; academics at the UN Principles of Responsible Management Education summit; politicians, NGOs and activists at the UN Women’s Leaders’ Forum on Gender Equality and Women’s Empowerment for Sustainable Development. In all these events there was the opportunity to debate a common interest in gender equality and sustainable development.

Security at the Rio+ 20 conference was tight, evidenced from the moment we arrived at Rio de Janeiro airport, where we had to provide our official letter of invitation and undergo identity checks before we were processed through immigration and allowed to board an official bus to the accommodation. At the main Rio Centro conference itself, airport style security operated and photographic ID badges were issued only after further identity checks and swiped on entrance and exit. Armed guards and police thronged the streets day and night, and gunships could be seen moored at sea from the beach at Ipanema. Many of the side-events, however, were held in hotels and community spaces throughout Rio, often an extensive distance from Rio Centro, such that many of the thousands of people who flowed into Rio for the summit may not have actually attended the main conference.

⁶ <http://www.uncsd2012.org/about.html>

⁷ <http://www.uncsd2012.org/about.html>

Participant observation enabled us to undertake an active engagement with and observation of this process and context (Brannan & Oultram, 2012). Although we have also used documentary analysis to evaluate the outcomes of the Rio+20 conference, the ability actively to participate in the process gave us a more nuanced understanding of the power relations inherent in the political process and the struggle to participate. For example, the powerful voices of the multi-national corporations of the North were clearly evident in the lobbying and discursive process, contrasting with the protests of indigenous women from the South who felt under-represented. Moreover, our own position as privileged westerners staying in high quality hotels on the beachfront provoked our discomfort when contrasted with the grass-roots lobbying groups we met, who lacking financial resources, were having to camp in tents under the shelter of the concrete Sambodromo. As Carter, Clegg & Wåhlin (2011) found in their analysis of the Copenhagen climate change summit the politics of domination often prevail over the politics of legitimacy, such that some voices appeared to be more easily heard.

The opportunity to contribute towards the Rio+20 outcomes document occurs by each of major groups feeding in their views both before and during the conference itself, such that both attending and non-attending participants may contribute. Each group makes a submission to the 'zero draft' of the outcome document about six months in advance of the conference, which is then updated with proposed improvements to the collective document in subsequent meetings and finally at the conference to reflect the latest debates at the summit itself. The Women's Major Group submission was developed by over 50 organisations worldwide to reflect the diversity of women's perspectives, along with regional Women's major group statements from Asia, Africa, Latin America and the Caribbean (United Nations, 2011). In our documentary analysis of the process towards the final outcomes document, we reviewed the Women's Major Group submission to the zero draft (United Nations, 2011); the Zero Draft (United Nations, 2012b); the Women's Major Group proposals for amendments to the zero draft (United Nations, 2012c); and the Rio + 20 outcomes document (United Nations, 2012a). In doing so we reviewed the documents for key themes and tensions evident from our participant observation at the conference and major demands made by the Women's Major groups. These included visions for sustainable development; social justice issues; sexual reproductive rights; and performance indicators.

ANALYSING PROGRESS ON GENDER EQUALITY AND SUSTAINABLE DEVELOPMENT

This section of the paper reviews a selection of the documents, illustrated by our participant observations, in relation to gender equality, informing the process towards the final Rio+20 Outcomes document (United Nations, 2012a), and analyses the degree to which consensus on gender equality and sustainable development occurred. This informs a debate on where further understanding of the linkages between these areas is found and where there is political discord. Subsequently we consider the implications for accounting research in further developing these linkages and debates.

Visions of Sustainable Development

The Rio+ 20 outcome document affirms:

“We reaffirm our commitment to strengthen international cooperation to address the persistent challenges related to sustainable development for all, in particular in developing countries. In this regard, we reaffirm the need to achieve economic stability, sustained economic growth, promotion of social equity and protection of the environment while enhancing gender equality, the empowerment of women and equal opportunities for all, and the protection, survival and development of children to their full potential, including through education” (United Nations, 2012a, para. 11).

However, while this vision addresses the three pillars of the vision of sustainable development - economic, social and environmental – it is arguable that the economy remains prioritised over equity and the environment. A key theme of the Rio+20 conference was the nature of the ‘green economy in the context of sustainable development and poverty eradication’ (United Nations, 2012a, p. 9), which was considered an important tool available for achieving sustainable development, providing options for policymaking. Greening the economy fails to address the fundamental inter-linkages between the pillars, and to recognise that unsustainable consumption in the developed world is exploiting those living in the developing world. Perhaps inevitably, during our participant observation at the Corporate Sustainability Forum, we observed the discourses of the multi-national corporations were dominated by an economic agenda whereby economic development takes precedence over environmental sustainability. Moreover, initiatives highlighted as promoting gender equality in companies, such as mining companies aiming to be an employer of choice for women, stand in tension with sustainable sources of power.

The Women’s Major Group was heavily critical of the use of the term ‘green economy’ by Rio+20, concerned it is too far separated from the context of sustainable development and poverty eradication, and will be ‘misused to green-wash existing unsustainable economic practices that lead to inequities and infringe on the rights of effected peoples and future generations, because it does not fundamentally and adequately question and transform the current economic paradigm’ (United Nations, 2011, p. 2). They stress that the current economic system actively harms women and the environment due to the over consumption of natural resources often by the wealthy, causing those living in poverty to suffer from degradation of agricultural land, forests, water supplies and biodiversity, and of alteration of weather cycles due to climate change. Moreover, ‘social and economic inequities are inherent in the present economic system and are increasing in many countries both in the North and the South, with especially adverse consequences for women and children’ (United Nations, 2011, p. 3). Concerns were expressed at the UN Women’s Leaders’ Forum on Gender Equality and Women’s Empowerment for Sustainable Development that the degree of gender equality inherent in sustainable development is weaker than 20 years ago at Rio 1992, as the social pillar of sustainable development covers the eradication of poverty but not disparity between the genders, and there is little examination of structural inequalities and their inter-connections to sustainable development. A vision for an equitable and sustainable world would ‘support the transformation from the current economic system to a sustainable and equitable economic system that ensures gender equality, human rights and environmental

justice and supports sustainable livelihoods and poverty eradication’ (United Nations, 2011, p. 3).

Social Justice

The Rio+20 outcome document explicitly refers to ‘social justice’ only once in relation to ‘the need to provide social protection to all members of society, fostering growth, resilience, social justice and cohesion, including those who are not employed in the formal economy’ (United Nations, 2012a, section 156), which relates the concept rather narrowly to productive labour. The Rio+20 outcome document makes reference to unpaid work, but without recognition of the unfair burden on women and the risks and hardships disproportionately borne by women.

However, in the documentation of the Women’s Major Group, discussion of social justice resonates with intra-generational equity within sustainable development:

‘building societies based on respect for human rights of all people, ensuring social protection, sustainable livelihoods and environmental security, and fair distribution of the earth’s natural and economic resources – a world where economic, social and environmental rights for women and men are fully respected’ (United Nations, 2011, p. 1).

Throughout the discussion and documents, social equity, gender equality and environmental justice inter-linked together are seen as forming ‘the heart of sustainable development’ (United Nations, 2011, p. 1).

Sexual and Reproductive Rights and Health

A specific social justice issue in relation to gender equality and sustainable development is the area of sexual and reproductive rights and sexual health, which have historically been a source of tension (Federici, 2009). In 1992 at the Rio Earth Summit the outcome document urged governments to:

‘take active steps to implement programmes to establish and strengthen preventive and curative health facilities, which include women-centred, women-managed, safe and effective reproductive health care and affordable, accessible services, as appropriate, for the responsible planning of family size, in keeping with freedom, dignity and personally held values, taking into account ethical and cultural considerations’ (UNCED, 1992, section 3.8.j).

Shaw (2006) argues that gender equality and women’s empowerment are both central to achieving sustainable development by means of combating poverty, hunger and disease, with a clear link to the reproductive and sexual health of women, who cannot contribute to sustainable development, unless their right to health is met. Reproductive health is an important element in fostering investment in human capital, with access to control of sexual

reproduction being linked to sustainable economies. However, sexual reproductive health also represents a fundamental human rights issue (Pollack Petchesky, 2003), which makes a distinction between sexual and reproductive health, and sexual and reproductive *rights*, in terms of the ability of women to control freely their fertility.

Although reproductive *rights* and reproductive health formed a central part of the 1994 United Nations International Conference on Population & Development in Cairo (United Nations, 1994), they were seen to be weakened at Rio+20 with an emphasis on health rather than rights, a development viewed as a retrograde step rather than a simple language issue. While the Rio+ 20 outcome document affirms commitment to ‘the rights of women, men and youth to have control over and decide freely and responsibly on matters related to their sexuality, including access to sexual and reproductive health’ (United Nations, 2012a, section 146), it does not use the language of reproductive rights. The Women’s Major Group argued forcefully for ‘sexual and reproductive rights and health’ (United Nations, 2012c) in advance of the summit and some took part in protests at the conference, but during the Women Leader’s Summit, while our talks went on, a roar of helicopters overhead demonstrated that the world’s leaders were leaving the stage and some kind of agreement had been made: word come back that issues of sexual reproductive rights were excluded from the Rio+20 agreement.

Performance indicators

The Women’s Major Group recognise the relevance to gender equality and sustainable development of performance indicators and measures in their documentation and deliberations. They recommended the Rio+20 outcome document should include ‘specific cross cutting goals, targets and indicators on gender equality in all spheres of society’ (United Nations, 2011, p. 1). Moreover they critique the current use of performance indicators that are ‘socially and environmentally blind’ such that ‘our (failing) economies are currently managed so as to achieve and celebrate growth of the Gross Domestic Product (GDP) and do not promote human and environmental welfare’ (United Nations, 2011, p. 3). Instead, they argue for indicators that go beyond GDP, to measure and operationalize progress, including indicators to show gender impacts, and a range of new policies that recognise and promote women’s economic contributions; financial sector reregulation and reform; and fiscal sector reform, including new taxation to redistribute wealth.

The zero draft document also appeared to acknowledge flaws in performance indicators:

‘We also recognize the limitations of GDP as a measure of well-being. We agree to further develop and strengthen indicators complementing GDP that integrate economic, social and environmental dimensions in a balanced manner’ (United Nations, 2012b, section 111).

The Women’s Major Group advised that in addition to this statement, women’s unpaid work should be reflected in economic indicators. They also called for ‘gender-responsive budgeting and accounting’ (United Nations, 2012c, section 32), a process which entails identifying interventions needed to address gender gaps in national and local government

policies, plans and budgets, analysing the gender-differentiated impact of revenue-raising policies and the allocation of domestic resources (Budlender & Hewitt, 2002), and requiring gender disaggregated statistics, equality indicators, and gender impact assessments (Walby, 2005).

In the final Rio+20 outcome document, however, the above phrase on the limitations of GDP was removed and no mention was made of GDP. The document recognizes that ‘goals, targets and indicators, including where appropriate gender-sensitive indicators, are valuable in measuring and accelerating progress’ but falls short of amending economic indicators or suggesting new indicators. It mentions budgeting only once, although not referring to gender budgeting, in relation to inviting international organisations:

‘to play a supportive role in the efforts of developing countries to integrate fully commitments and consideration on gender equality and the empowerment of women and ensure the participation of women and effective gender mainstreaming in their decision-making, programme planning, budgeting and implementation’ (United Nations, 2012a, section 244).

This might be said to go nowhere near as far as the participants we observed at the Women Leaders’ Forum were demanding, where there was strong critique of current economic measures within the context of gender quality and sustainable development, which ‘value nature at zero’... where ‘women’s unpaid labour is invisible’ and there were calls for the ‘need to measure growth and well-being differently and look at the true costs’ and ‘new social measures’⁸. All of these might be said to have a clear relevance for accounting and accounting researchers in devising new accounting models, and addressing the need to link gender equality issues to sustainable development.

DISCUSSION and CONCLUSIONS

Our analysis of the contributions making up the outcome document at Rio+20 demonstrates that there are considerable tensions and differences in approaching gender equality and sustainable development. These are worth considering in the context of accounting in order to move our research agendas forward and, as Lehman (2012, p. 256) puts it, tie ‘the current rhetoric of global neo-liberalism to contemporary feminist struggles [to]...illustrate the significant consequences of economic globalization on women, and accounting’s connection’. Despite interest in the accounting context in sustainable development and gender equality, the two concepts are rarely addressed together within the accounting literature.

In drawing together our discussion on the links between gender equality and sustainable development, we argue that equality issues are inherent within sustainable development, as inter and intra generational equity, with a clear notion of the need for social justice in allocating resources. Yet, there is strong evidence that women are disproportionately disadvantaged under a capitalist economics, in which, as we have suggested, the economic pillar of sustainable development is privileged over the environmental and social.

⁸ Quotes from participants at the Women Leaders’ Forum, - The Future Women Want – held on 19 June 2012.

We suggest that aspects of ecofeminism can provide a theoretical perspective which bridges gender equality and sustainable development. Ecofeminism recognises the political problem of the links between ecology and sustainable development, as well as giving insights into the practical tensions between equality and sustainability. Our observations of the Rio+20 conference and the associated documents suggest that the boundaries of sustainable development are able to be expanded through taking a broader eco-feminist perspective.

Some women in the Women's Major Group argued that to reach sustainable development it is necessary to move from the current economic system to one that embraces what they termed a 'care economy' which leads to a vision of sustainable and equitable economies based on gender equality, rather than, as defined in the outcome document, a 'green economy'. The principles behind this were said to include 'ethical values, such as respect for nature, spirituality, culture, harmony, solidarity, community, caring and sharing' and 'promotion of social equity, gender equality and intergenerational equity' (United Nations, 2011, p. 3). This may resonate to some degree with affinity eco-feminism in which 'women's biology means that they vividly experience their embeddedness in Nature, and can harbour few illusions concerning their freedom and separatedness from the cycles of birth and death' (Mellor, 1997, p. 56). While this may smack of essentialism positioning women as closer to nature, the analysis of women's position in society is often socially constructed through culture and values rather than an outcome of biology. Hence, a more radical eco-feminist approach such as that of Ynestra King argues that 'we should choose not to sever the woman nature connection...Rather we can use it as a vantage point for creating a different kind of culture and politics' (King, cited in Donovan, 2001, p. 218). She argues that western industrial civilisation is built in opposition to nature and that women are subjugated within this because they are believed to be closure to nature, hence the need to overcome the domination of nature which will in turn overcome the domination of women. This is why a central tenet of eco-feminist theory is that the domination of women and the domination of nature are integral. The debate is then how to overcome this positioning, leading to discussion of the sexual division of labour, in which women's domestic labour is often unpaid and under-valued. In order to overcome this domestic positioning women have to have sexual reproductive rights to control their own fertility; hence the debates we witnessed on the need for reproductive rights and performance indicators which include women's unpaid labour.

Ecofeminism may not solve all the problems in relation to gender and sustainable development, but it can go some way to raise consciousness of the inter-linkages. We must be mindful that one form of feminism does not fit all. The issues and challenges relating to indigenous peoples and women from, for example, the Amazonian rainforest as seen at Rio, are totally different from those of professional women in the West. Even taking an intersectional perspective in evaluating the interaction of gender, race and class, does not address the huge disproportional effects of the failures of sustainable development on various groups of women around the world. In relation to accounting research, therefore, we argue there is a need to revisit the theoretical links between feminism and emancipation, sustainable development and social justice, to provide new insights into transforming the field.

Moreover, there is a role for accounting in addressing and innovating new accounting measures which address gender equality issues within the context of sustainable development. Research could address the gendered effects of environmental degradation and the position and life chances of women and girls in terms of health; education; access to resources; experiences of violence; food, water and land security. In addressing corporate disclosure and behaviour, accounting research can illuminate the gendered effects of corporate behaviour on the marginalised and the vulnerable.

In assessing the interaction between gender equality and sustainable development, we may need to consider dominant and subordinate subject positions, in terms of who has the power to effect change. While the corporates shift the discourse towards their agendas, accounting research also has the capacity to give visibility to corporate practice. There is a need to use accounting constructs, measures and techniques differently, to ask different questions and to support further understanding of the inter-related effects of sustainable development and gender inequality, theoretically and in practice. We argue that these issues are of important relevance to accounting research and that a more radical agenda could support a renewed linking of gender equality and sustainable development.

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