Micro-processes of justification and critique in water sustainability controversies: 

the role of accounting in the production of moral legitimacy

Thursday, 24 October 2019, 2 PM

Seminar Room, Department of Economics and Management, Via Inama 5, Trento.

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Abstract

Building on a refined conception of moral legitimacy as used in prior sustainability accounting research, this study investigates how individuals use accounting to produce and negotiate moral legitimacy in pluralistic contexts where multiple moral principles co-exist and compete. To analyse the micro-processes of moral justification and critique, the study builds on Boltanski and Thévenot’s (2006) Economies of Worth framework and explore how social actors combine different moral principles and related accounting objects in the production and negotiation of moral legitimacy, in response to a sustainability controversy after the enactment of a contested water sector reform. The findings suggest that moral legitimacy is not necessarily a dichotomous variable but operates on a continuum where practices are more or less legitimate depending on their state of worthiness as established by actors and negotiated through their interactions. The study adds to prior sustainability accounting research illuminating the roles of accounting in the process of negotiation of its content by capturing these processes ‘in action’ at the inter-individual level, and advances the microanalysis of moral justification (and critique) around sustainability in accounting research.