

Traditional Sustainability Accounting Principles in Bangladesh

Mahmood Hasan Khan^{*}, Amzad Hossain^{**} and Dora Marinova^{**}

On the basis of personal experience in rural sustainability management and research intensive secondary data the paper interprets the values and practices of the rural people of Bangladesh in terms of sustainability accounting. It explores the role of spiritual leaders and the work of the Baul philosophers. Three new sustainability reporting principles are identified which correspond to economic, environmental and social performance, namely modesty, kindness and resilience. They allow for a better account of the changes happening in the human and natural world and continue to inspire people to upkeep traditional beliefs and practices for sustaining a self-reliant lifestyle.

JEL Codes: Q5, P32 and P28

1. Introduction

Accounting existed ever since people and nations have been trading with one another. With industrialization it also became an area of record keeping for commercial transactions between companies and other organizations. As a contemporary academic discipline, accounting has two main branches – financial accounting whose aim is to provide information to people outside the organization, and managerial accounting which serves the needs of those who internally direct and control its operations (Garrison and Noreen 1999; Edwards and Hermanson 2012). For centuries the practice of accounting was limited to reporting on the stewardship of financial resources. Informed and guided by principles such as revenues/costs ratios and return on investment figures, industrial development concentrated on using efficiently the planetary resources without bookkeeping records with humanity's main "trading partner" – nature or the ecological systems that provide the essential assets for any human activities. The current environmental and social problems, including climate change, biodiversity loss, poverty and consumerism, are a direct result from the failure of both financial and managerial accounting to keep their checks and balances. The emerging problem is that accounting in this form could not contribute to keeping track of transactions as they relate to the natural ecological and social human environment.

In response to these concerns, sustainability accounting or corporate social responsibility reporting emerged in the developed world in the 1970s as a new way of disclosing non-financial information about the ecological, social and economic performance of an organization (Tilt 2009). This novel entity, also referred to as green accounting (UNDP 1993; Rogers et al. 2008), is an attempt of the accounting discipline to capture negative ecological and social externalities and address the deteriorating global environment by providing information outside the area of finances (May et al. 2007). The Global Reporting Initiative of the United Nations established in 1997 began to develop guidelines as to how

^{*}Mahmood Hasan Khan, corresponding author, Curtin University Sustainability Policy Institute, Perth, Australia
Email: pitukhan@yahoo.com.au

^{**} Curtin University Sustainability Policy Institute, Perth, Australia, Email: A.Hossain@curtin.edu.au and
D.Marinova@curtin.edu.au

sustainability reports should be produced. According to its database, more than 4,000 organizations from 60 countries have adopted and are using sustainability reporting on a voluntary basis (GRI 2015). The slow uptake of this legally non-mandatory initiative by the world's largest economy prompted the establishment in 2011 of the American Sustainability Accounting Standards Board (SASB) with the aim to provide concise guidance for specific industry sectors (Lydenberg et al. 2012).

Despite all good intentions, many recognize that “we do not have a theory of accountability that would support the overwhelming need for an accounting to the other rather than to self-interest” (May et al. 2007: 237). To bridge the gap between accounting for self-interest and the broader biophysical and social responsibilities humans have the paper explores the teachings of the formally uneducated rural spiritual leaders of Bangladesh who influence the vast rural populace of the country. Its research question is: what are the main themes communicated to the Bangladeshi rural people and how do they relate to sustainability accounting?

Looking at traditional wisdom to inform accounting practices is a new approach; it is most-needed to provide insights for sustainability that take into consideration present and future generations of all species, including humans. This paper argues that some cultural values and traditional¹ practices, such as greening of nature, modest lifestyle and kindness to all creatures, should be recognized as key factors in sustainability accounting. They provide a sound basis for accounting beyond self-interest and are encouraged by the country's Baul philosophers who also inspire sustainable self-reliant lifestyle in harmony with nature and other living species.

After a short review of literature which covers the areas of sustainable development, sustainability accounting and traditional knowledge and spirituality, we present the methodology of the current study. The section to follow outlines the findings from the qualitative analysis and personal observations on the role of the Baul spiritual leaders in Bangladesh identifying three main themes – kindness, modesty and resilience. It also relates them to a new approach to sustainability accounting that can provide more meaningful interpretation and connections between conceptual principles and technical accounting practices. The conclusion summarizes the contribution of this study which is the first to build on oral and intangible traditional knowledge to inform sustainability accounting.

2. Literature Review

Widely accepted ways to measure or account social, economic and environmental sustainability performance are yet to come and it may take decades to produce a standard accounting system for sustainable development (Hitchcock and Willard, 2006: 215). The efforts of the global community to arrest global warming, such as the negotiations under the UN Framework Convention on Climate Change and the work of the Intergovernmental Panel on Climate Change (e.g. the 2014 IPCC 5th Assessment Report), so far have not produced a measurable positive outcome. Similarly, there has been only partial progress in achieving the Millennium Development Goals (UN 2013) and UNESCO's Decade of Education for Sustainable Development is yet to move beyond research to real changes in the educational systems (Hopkins 2012). The international policy arena continues to be dynamic with the current promises and activities surrounding the new Sustainable Development Goals (Sarabhai 2014).

Although these initiatives aim to raise awareness and promote the principles of sustainability accounting, they have serious difficulties finding their way to the mainstream business sector which continues to operate under the guidance of financial accounting. According to Glover (2006), the efforts by the international community based on modernity's usual scientific, economic, and governmental tools are inherently flawed and therefore have been controversial, contentious and largely unsuccessful. There needs to be a different approach to ignite people's social, environmental and economic responsibility.

In an attempt to define the principles that can inform environmentally, socially and economically responsible behavior, the approach to sustainability accounting taken in this paper is based on traditional knowledge, beliefs and spirituality (Flood 2012) as they exist in Bangladeshi society. Spirituality is the deepest meaning by which people seek to live with values and visions in order to achieve the full potential of the human body and spirit (Sheldrake 2007: 1). While spirituality represents universal wonder and a quest for individual perfection, tradition is a dynamic process through which cultural forms, practices and meanings are continually reshaped in response to internal and external factors within society (Seal and Marinova 2015). As a shared phenomenon, it conditions the specific ways in which different communities and social groups interact with the notions of sustainability accounting and this paper focuses on one particular country.

Bangladesh is a populous country on the Indian sub-continent. What makes it distinctively unique is the role the singing Baul philosophers have on shaping the country's culture (Hossain 1995; 2001). The Bauls educate the general masses through songs and riddles which convey specific messages about individual longevity but also how to care for nature and other people.

3. Methodology

In order to understand the role of tradition for sustainability accounting in Bangladesh, we use participant observation and qualitative analysis (Denzin and Lincoln 2000) of materials available in the oral tradition of the country, such as Baul songs and discourses, religious summons, wisdom of the elders, story telling, performing arts (drama and cinema), educational debates, radio and television talks. The analysis also draws on reliable websites and relevant newspaper material. The first two authors of the paper have personal first-hand experiences in observing and collecting evidence about the work of the Baul philosophers and their impact on lifestyle and livelihoods in rural Bangladesh. This covers folk beliefs, spiritual and materialistic practices as they relate to sustainability accounting.

Although recognized by UNESCO (2008) as intangible cultural heritage of humanity, research on the role of the Baul spiritual leaders for rural Bangladesh and West Bengal, India is limited. Most existing literature refers to the poetic and cultural values of their songs (e.g. Bhattacharyya 1993; Hossain 1995; Openshaw 2002). Only recently have some publications appeared which link the Baul culture to the sustainability concept (Hossain 2001; Hossain and Marinova 2013, 2015). This is the first study to examine the messages in the Baul discourses from a sustainability accounting lens.

The adopted approach allows for covering issues that are meaningful and culturally salient, no attempts are made to anticipate or test hypotheses related to the data. What we aim to do is provide a rich and explanatory description of the role of traditional and spiritual values for sustainability accounting in Bangladesh. We have used domain analysis (Atkinson and

Abu el Haj 1996) to distil the most important themes based on the oral and textual materials collected for the study.

4. The Findings

Three qualitative themes emerged from the domain analysis about the importance of traditional values and practices for sustainability accounting, namely modesty, kindness and resilience. They are explained below. This is followed by a new interpretive model of sustainability which we put forward based on these three constituent principles. To the best of our knowledge, no previous research on sustainability accounting has drawn on traditional wisdom and spiritual folklore. Our analysis shows that these are very important not only with the persuasive power of the messages expressed by the Bauls but also with the mode of delivery that allows rural people to feel passionate and committed to follow them.

4.1 Modesty

Lifestyle in rural Bangladesh, where about 85% of the population lives, is the product of traditional socio-cultural values such as respect for nature, modesty, simplicity, responsibility, commitment, creativity and happiness with less; while the natural resource base is believed to be the gift of Almighty God/Mother Nature. El Guindi (1999: 155) notes that modesty prevails where people do not hoard their wealth. While modesty in the West is often perceived as lack of confidence in one's potential for accomplishment, Gandhi's philosophy resents achievements that boost up consumerism. He argues for modest consumption and material possessions in the paraphrase: "The more I have, the less I am" (Joshi, 1993:53).

Another implication of modesty is the simplicity of technology that a community uses. In Gandhi's words technology has to be "home-scale". In most non-western communities human resources are hardly abundant to provide more than for fundamental human needs and simple living. For example, organic agriculture can only meet basic needs, but can generate a high level of satisfaction as well as a means to guarantee a better future.

The most striking example in Bangladesh is the modesty in food consumption where sustainability accounting is part of everyday living². Bangladesh is the country in the world with the lowest meat consumption on a per capita basis (FAO 2013). Given the large ecological footprint of meat, estimated at more than 51% of the global greenhouse gas emissions (Goodland and Anhang 2009), this means that Bangladesh is a very small contributor to climate change. Further on, 10% of any harvest must be kept for the sustainability of others in need, such as fruit eating birds and animals who spread the seeds to grow naturally as well as for people without fruit trees (Hossain 2001). It is also a custom in Bangladesh to serve begging people with a donation in kind, such as food, or cash. It appears from the rural revelations that the philosophy of sustainability accounting is well established.

The sphere of modesty in Bangladeshi culture is so vast that it inspires people to dismantle the culture of consumerism, which according to Jackson (2009: 273) is the main reason for the global ecological footprint to double "over the last 40 years, now standing at 30 percent higher than the Earth's biological capacity to produce for our needs, and is poised to go higher". El Guindi (1999: 155) notes in regard to modesty that people should not be wasteful. The 2013 World Environment Day was observed in Bangladesh by the Institute of

Environmental Science at Rajshahi University with the theme '*Vebe chinte khai, opochoy komai* (Do ponder for lessening waste when consuming)³. This slogan is intended to trigger rural eco-spirituality towards waste neutral lifestyle and modesty in consumption.

4.2 Kindness

In Bangladesh culture sustainability values are integrated core-shared values between the numerous living faiths, including Hinduism, Islam, Buddhism, Christianity and Animism. These prominent core-shared values relate traditional sustainability accounting practices to keep nature lush green by organic agriculture and tree plantation⁴, modest living and kindness to all in nature. A popular saying attributed to Swami Vibekananda and popular in Bangladesh (as well as in India) manifests traditional sustainability accounting in terms of kind services to nature: "Jibe prem kore je jon, se jon shebise Ishwar" (One who loves all creatures serves God)⁵.

Formally uneducated, the rural folks of Bangladesh traditionally practice sustainability account keeping in terms of the aesthetics of greening. The term "greening accounting" in the Bangla vocabulary "Dirgha-ayur Hishab" means longevity accounting or sustainability accounting. Greening is a symbol of infinite sustainability or longevity in Bangladesh religiosity. In a popular discourse the Bauls relate the story of a supra-natural personage known as "the Ever Green"⁶ (i.e. the ever-living) in order to make people aware that longevity is achievable by greening of life and nature.

With regards to CO₂ emissions, the rural people of Bangladesh understand 'carbon' in the Bangla term 'Kalo dhua' (i.e. back smoke). They are aware of 'Kalo dhua' and believe it to be carbon intensive. The black smoke was hardly seen in Bangladesh except for the occurrence of bush or home fire, which people consider as good for sustainability. A certain amount of gases is necessary to sustain life (Dauvergne, 2009: 85). The world of trees and plants that inhales CO₂ and converts it into oxygen supports the lives of other living biodiversity, including humans. This balance in the photosynthesis cycle can easily be disturbed with extra greenhouse gas emissions from industry, transport, energy production but also from excessive livestock farming and intensive agriculture. Bangladesh continues to be kind to nature with its national per capita CO₂ being one of the lowest in the world currently sitting at only 0.3 metric tons⁷.

This analysis shows that eco-spirituality and kindness for greening and nurturing nature are an integrated religious part of Bangladesh culture. To rural Bangladeshis sustainability means sustainable management of the land and water based natural resources as well as cultural traditionalism. Natural resources satisfy basic physical needs (food, shelter and clothing) while cultural traditionalism is required to upkeep spiritual health by being kind and protective towards the country's natural resources.

4.3 Resilience

Resilience refers to the ability to cope with unforeseen changes, shocks, surprises and hazardous disturbances, events or trends while still maintaining normal functioning, identity and structure as well as learning, adapting and transforming (IPCC 2014). It is a concept that applies across many fields of science and areas of life (Xu and Marinova 2013) but from a sustainability accounting point of view its economic, environmental and social dimensions are most important. How to withstand adversities is a question constantly addressed by the Baul philosophers as Bangladesh is naturally exposed to floods, cyclones,

droughts and other weather calamities. They acknowledge all natural phenomena as inherently positive. Timely floods, droughts or cyclones represent Mother Nature's capability to refurbish and (re)generate the resource base, its resilience.

The need for sustainability accounting emerged very strongly in the 1990s with the consequences of the Green Revolution introduced in Bangladesh a few decades earlier. A product of modernity, the Green Revolution put confidence in the power of humans to address any challenge (Sheldrake 2007). The outcomes were exceedingly negative with the loss of the country's historic carbon neutrality, depletion of water tables triggering arsenic poisoning, dependence on chemical fertilizers and disruption of the natural nitrogen and phosphorous cycles as well as concentration of the power in the hands of a very few people (Hossain and Marinova 2011). A popular wisdom reveals that 'things are sought after only when they are scarce or lost' and therefore 'things need protection before being threatened'. The resilience principle, which is a vital characteristic of social-ecological systems, should be a major consideration in accounting for sustainability.

The rural people in Bangladesh believe that "nature does nothing in vain" (Lyle, 1985: 16). Timely floods wash away dirt and germs, recharge the water table and fertilize the land; timely droughts produce bumper yields and energise the soils with nitrogen fixation. The Baul philosophers consider this as nature's agent for renewal and regeneration of the Earth's carrying capacity. Fluehr-Lobban (2004: 188) argues that poverty due to famine, such as crop failure, is not for the sake of hardship but for managing the long-term sustainability of finite renewable resources. This view, largely supported by ordinary people, builds internal resilience.

However, people are worried about matters that affect their daily life and that make their future vulnerable. The increasing cost of using the Green Revolution technologies is one of them and it creates economic hardships leading to poverty. The Baul philosophers and village elders are concerned about how to build stronger resilience to cope with these ongoing impacts on the land and water resources on the one hand, and how to redress the situation by integrating sustainable techno-traditional means and traditional sustainability accounting practices.

4.4 New Model for Sustainability Accounting

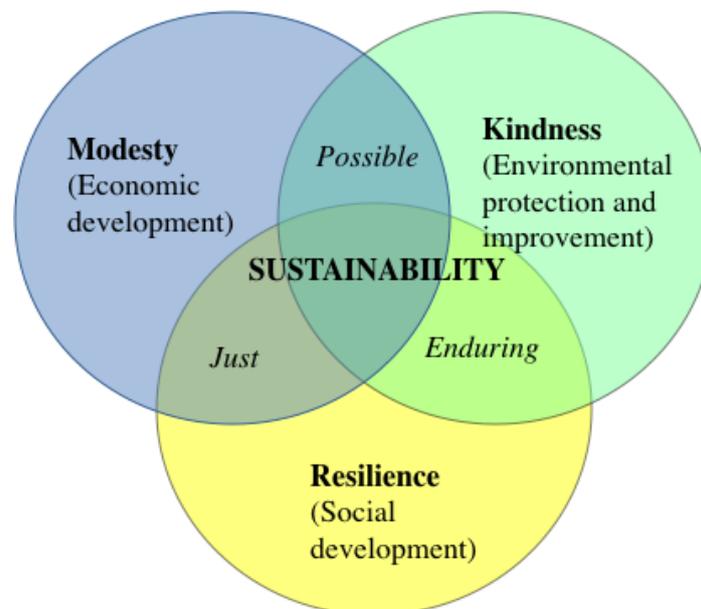
The three thematic domains identified through the qualitative analysis, namely modesty, kindness and resilience, in fact act as new policy themes and principles for sustainable development and sustainability accounting (see Figure 1). They correspond to the mainstream corporate reporting on economic, environmental and social performance (Adams 2006) but bring a new value system and conceptual interpretation. Instead of continuing economic growth and improvement in the quality of life, economic development is geared by modesty expressed through just distribution of resources and possible co-existence with all other species on the planet. Social development becomes resilience, namely strength and ability to endure despite adversities and challenges. The natural environment is no longer perceived as something that humans own, control and manage; the responsibility of people becomes to be kind and caring to make life possible and enduring.

There are also direct links between the three new thematic domains or principles elicited through this analysis and the general assumptions behind financial and managerial accounting. According to Edwards and Hermanson (2012), the underlying concepts of

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accounting theory are: (1) business entity; (2) continuity; (3) money measurement and (4) periodicity. Although these assumptions are narrowly specified for the financial world and the economic market mechanisms reigning business enterprises and organisations, they can be re-interpreted from a broader and more elicitive perspective. Continuity refers to the expectation that a business entity will continue to operate indefinitely, unless there is evidence that it will terminate. The main presumption behind the concept of sustainability is the continuity of the natural and human world to which business entities belong. This world is being threatened and existentially challenged by climate change, pollution, political turmoil, social inequalities and upheaval. In order to achieve sustainability, the other three assumptions need to also be re-conceptualized. While legal entities operate in the business environment, in everyday life each human individual has to take responsibility for the consumption and use of resources guided by modesty to allow the planet's sustainability. The monetary unit of gauging achievements needs to be replaced by physical measurements, such as available food, freshwater, clean air and living space – all represented with the theme of kindness. Finally the concept of periodicity which divides the business entity's life into periods of economic activity, such as months and years, needs to be informed by the theme of resilience – the ability to survive and prosper in the periods of different seasons.

Figure 1: Conceptual principles for sustainability accounting



The three conceptual principles for sustainability accounting provide direction and meaning complementing the technical accounting frameworks put forward by organisations, such as the Global Reporting Initiative and SASB. For example, Lydenberg et al. (2012) explain that the disclosure of business activities should be based on simplicity (ease of representation and understanding), materiality (acknowledgement of the significance of sustainability issues, such as climate change, energy, release of pollutants, equal opportunities, availability of water, use of land and resources) and transparency (open availability to all stakeholders). While rules for representing and communicating information are important, particularly from a management perspective, conceptualizing development and its long-term implications should be taken away from the self-interests of business and individuals.

Hence, three sustainability reporting principles were derived from the analysis of the traditional culture of Bangladesh and the wisdom of its spiritual leaders, namely modesty, kindness and resilience. Their interactions can generate possible, just and enduring sustainability outcomes (see Figure 1). These principles have been intuitively adopted and followed by rural Bangladeshi people. However they can also inform the assumptions behind sustainability reporting, financial and managerial accounting in a meaningful way that relates to the biophysical environment and human existence.

5. Summary and Conclusions

Every culture on the planet has local tradition, knowledge and wisdom that can inform sustainability accounting. Bangladesh, a melting pot of many religions, ethnicities and cultures, is renowned for its deep spiritual base. Local knowledge, wisdom, proverbs and beliefs all play significant roles in the lives of people, especially for most rural people who are not formally educated. Disseminated through rural elders, religious leaders and the singing Baul philosophers, they form the basis for understanding the synergies of sustainability. This is the first study to link and analyze the contribution of this intangible human heritage to sustainability accounting. It provides a new perspective away from self-interest that can also inform and take the understanding of financial and management accounting to a new level, which includes broader biophysical and social concerns beyond the immediate monetary measures.

Analyzing materials from the oral Baul tradition in order to answer the research question, this study identified three principles for sustainability accounting which represent the mainstream reporting on economic, environmental and social performance from a completely new angle. The three principles of modesty, kindness and resilience shed light on what sustainable development means for the rural masses and how the country's spiritual leaders steer people away from self-interest and ecological, social and economic destruction. In these times of global challenges, the approach embedded in the new sustainability accounting principles of modesty, kindness and resilience also holds a lot of potential and promise for the rest of the human world.

Endnotes

¹'Tradition' means kinds of knowledge, beliefs and spirituality that are handed down through the generations along with the day-to-day practices (Flood 2012: 16).

² Food-print is a Baul philosophical concept as well as a practice of moderate consumption of food. In the cultural context of Bangladesh, an individual is supposed to fill one-third of his/her stomach with food, one-third with water and the remaining third can be left empty to facilitate spiritual exercise (Prana Yoga) in order to live longer. It is believed that the 'food-print' practice not only help enhance human longevity, but also assure ecological sustainability.

³ <http://www.thedailystar.net/beta2/news/news-in-brief-107/>

⁴ Each year, the first fortnight of July is nationally observed as the tree plantation period in Bangladesh.

⁵ <http://helpfulhub.com/1894/jibe-prem-kore-je-jon-se-jon-sobchce-ishwor-kar-kotha-eti>

⁶ Ever Green refers to an ever-living saint (popularly known as Khidr). The Prophet Moses was sent by God to receive the higher knowledge about the Ever Sustainability – God.

⁷ <http://www.tradingeconomics.com/bangladesh/co2-emissions-kt-wb-data.html>

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