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Adam Smith **Business School**

THE GLASGOW SCHOOLS ARE

New Dialogics

Broadening engagement – Using art to account for climate change **EXECUTIVE SUMMARY**

Partners:

Adam Smith Business School (Accounting and Finance Group), Glasgow School of Art and Glasgow City Council.

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Accounting for carbon emissions is a complex area. It is difficult to report in a way that is understandable by the general public. This undermines the very purpose of the carbon emission reports, which is to inform the public about what has been achieved during the reporting period.

This summary report reveals the potential value of a different way of accounting for carbon. This different way of accounting involves thinking about the people who will read the carbon accounts and what would be meaningful to them. It involves making a complex and remote subject more personal through the medium of art.

The report describes how art was used to make Glasgow City Council's carbon accounts more accessible and meaningful to the citizens of Glasgow, the key audience for the council's reports. Art was used to make carbon accounts more relevant to citizens and to encourage them to engage with the council on this topic.

This research is a partnership between the Adam Smith Business School (Accounting and Finance Group), Glasgow School of Art and Glasgow City Council.

For more information on this research please visit the project website at: **newdialogics.wordpress.com**

THE AUTHORS

Thereza Raquel Sales de Aguiar, University of Glasgow John Thorne, Glasgow School of Art Lynn Bradley, University of Glasgow

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Glasgow, October 2016

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New Dialogics The case of Glasgow City Council

INTRODUCTION

This research aims to inspire a debate on how accounting for carbon emissions can be reported in a way that engages a broader audience. In particular, this report looks at Glasgow City Council, which has a commitment to reduce its carbon emissions and has an existing framework for reporting on its progress against that commitment. Glasgow City Council plans to reduce emissions by 30% (8,000 tonnes of CO2) by 2020/21 from its 2005/06 baseline ¹.

The results presented in this summary are an indicator that an art-based approach may provide a more effective way of communicating with the public on carbon emissions compared with traditional reporting, which is focused on a technical approach, using numbers/monetary reductionism and a short-term view. Traditional reporting also focuses on the transmission of information and does not encourage the audience to engage with the reporters.

This research encourages local authorities to consider applying an alternative type of accounting for carbon emissions, using art, to their own reports. Such an approach may help to achieve a higher level of public understanding and engagement on issues related to emissions reduction.

¹This is equivalent to the Scotland's interim target of 42% emissions reductions by 2020 from a 1990 baseline.

OBJECTIVES

The specific objectives of this research were the following:

- Explore the perceptions of both reporting bodies (reporters) and their stakeholders (reportees) of current approaches to accounting for carbon emissions.
- Identify possible areas of behavioural change, which could be beneficial to reduce carbon emissions, and potential narratives/values in carbon emissions reporting that could support the achievement of these changes. This was important to inform the art/design work. It helped to ensure that the new form of reporting addressed the interests of the reportees.

- Formulate guidance to assist artists in the production of an arts/design exhibition to be displayed in public spaces.
- Survey the effectiveness of the arts/design work as a medium for reporting Glasgow City Council's carbon emissions and for encouraging reportees to engage with the council on this topic.

The use of art to support accounting and the relevance of public engagement to promote creative accounting practices are not new subjects of discussion. Neither are projects, which aim to improve communications about climate change to the broader community. Our research objective was to combine these perspectives in developing new and effective practices in accounting and reporting on carbon emissions, making the subject feel more accessible – and more relevant – to a broader audience.

METHOD

We collected three sets of data from the council and reportees on their perceptions of current practice in accounting for carbon emissions, using interviews, group discussions at a workshop, and questionnaires.

In November/December 2015, a total of 20 interviews were conducted with members of staff from Glasgow City Council and a range of its stakeholders. This part of the project was designed to allow participants to reflect on and discuss possible ways of changing reporting practices. This helped us to identify what was important to each party in terms of making carbon reporting more understandable.

In November 2015, we ran a workshop that provided a space to reporters from Glasgow City Council and stakeholders to engage in dialogue about how to improve current practices of accounting for carbon emissions. During this workshop at Glasgow City Chambers, the authors presented the details of the existing research on carbon emissions and Glasgow City Council presented a summary of its practices/statistics on adaptation and mitigation measures to address climate change. This workshop provided a valuable opportunity for knowledge exchange with policy-makers and members of the Glasgow community. There were 24 participants in this workshop, including Glasgow City Council staff members, representatives of an environmental NGO, a member of an allotment garden organisation and academics from other higher education institutions in Glasgow, including Glasgow School of Art. Notes from group discussions and answers to feedback questionnaires (n=21) were collected.

Using the outputs from this workshop together with the data collected from the interviews, we were able to identify certain values that were important to the reportees such as ensuring the carbon reports were relevant to the normal everyday lives of citizens. The authors used these values and worked collaboratively with artists from Glasgow School of Art on the design of a pioneering carbon emissions report for Glasgow City Council. The report presented public information on carbon emissions produced by Glasgow City Council, in particular (but not exclusively) information reported to the Sustainable Scotland Network in 2014/15².

The data on Glasgow City Council's carbon emissions and the suggestions collected during the fieldwork were organised into four main areas of disclosure, as suggested by de Aguiar and Fearfull (2010) and de Aguiar and Bebbington (2014): emissions data; emissions targets; actions to reduce emissions and narrative/values on climate change. The narrative/values on climate change were carefully discussed and driven by the findings in Ferguson et al., 2016. The guidance provided to the artists was also sensitive to social issues, such as class differentials and gender matters in the household context (de Aguiar et al., 2016).

The materials produced were presented in different areas and venues around Glasgow, such as coffee shops, at the AGM of an international environmental NGO, at an allotments annual event and at the food court in the St. Enoch Shopping Centre in Glasgow city centre. A follow-up to this exhibition was collected in a questionnaire (n=32) and creative feedback was collected in banner format (n=8) to help assess response to the art/design approach and gather additional suggestions for Glasgow City Council.

²www.keepscotlandbeautiful.org/sustainability-climatechange/sustainable-scotland-network/climate-changereporting/201415-reports/?cid=15383

SUMMARY OF FINDINGS

The main finding of this project is that reporting bodies and their stakeholders acknowledge that, currently, data on carbon emissions are produced and used mostly to provide information to regulators. As a result the data is technical and it is difficult to attract the interest of a wider audience. There is a high level of motivation among reporting bodies and their stakeholders to communicate data effectively to wider audiences but there is a lack of understanding on how to present the information in a user-friendly manner.

Reporting bodies and their stakeholders highlighted what they see as problems related to the current practices on accounting for carbon, for example:

- Lack of connection between the 'global' problem and individual choices/ responsibilities.
- Necessity to communicate that social justice is related to environmental justice and protection of a natural heritage.
- Difficulties in explaining how carbon reductions can fit within levels of quality of life.
- Problems with a public perception that local authorities are the only ones responsible for emissions reductions.
- Need to promote more involvement of media, such as newspaper and TV.

Reporting bodies and their stakeholders also provided some alternative suggestions for improving public engagement with carbon reporting practices, such as³:

- Take a bottom-up and not a top-down approach, emphasising democracy and dialogue.
- Provide a local perspective based on individuals' experiences and motivations.
- Celebrate achievement rather than using 'scare tactics' with the public.
- Improve engagement of a variety of groups from different social backgrounds, nationalities and ages.
- Involve different creative approaches, exploiting the ability of various artistic means to communicate quickly and effectively, crossing barriers in a way that printed or other more formal formats, for example, cannot.

^a These findings were in line with the report produced in March 2013 by Catherine Docherty, Christina Kinnear and Kate Dowling to Glasgow City Council, entitled: 'Communicating Climate Change with Glasgow Communities'.









BENEFITS OF ENGAGEMENT

A key finding of the research is that the artwork enabled a dialogue between the council and its reportees. This had been absent from previous forms of reporting. The council and its stakeholders obtained a better understanding of various aspects related to the task of carbon reporting, as a result of taking part in the interviews and workshop. These are examples of insights received:

- Realization of the need to disclose emissions data clearly and to diverse societal groups, using different communications formats.
- Importance of promoting community awareness of what Glasgow City Council is trying to do and engaging more with Glasgow citizens.
- Awareness that monetizing may not be the most effective tool to represent an action.
- Sharing experiences is a powerful way to enable better understanding of people's motivations.

In addition, the majority of participants that provided feedback (90%) strongly agreed/ agreed that taking part in the research process changed their perceptions and understanding of the use of narratives/ values (as opposed to numbers) in discourses around carbon emissions and carbon reporting practices.

Feedback from the public shows that the arts/ design material helped people to:

- Visualise and understand what makes up personal carbon emissions;
- Understand how Glasgow City Council is reducing emissions compared to other areas in Scotland;
- Become better informed on what they as individuals can do to reduce personal emissions.

The public also had the opportunity to engage with the data and the reporting body, by providing suggestions to Glasgow City Council as follows:

- Make recycling more accessible and easier, especially in public spaces.
- Disseminate more detailed information on what is done with recycled material.
- Clarify what exactly can go into blue recycling bins.
- Start up more sustainable and organic food markets.
- Motivate supermarkets to sell food that helps individuals to reduce their personal emissions.

- Incentivise more common farms and common spaces for people grow their own vegetables.
- Build more cycle paths and footpaths.
- Exclude parking spaces in key areas of the city.
- Improve public transport and regulation of transport (e.g. congestion charges).
- Invest more in business committed to being carbon neutral organisations.
- Provide more public information more often.
- Explain the costs incurred to act on climate change.
- Use more creative means to increase awareness.

IMPLICATIONS

This report calls for wider public reporting on carbon emissions. This requires the development of creative formats for presenting emissions data in ways that engage the public with the information and possible actions to reduce emissions. Information on climate change, presented well, can raise greater awareness of individuals' contributions to the global issue. As such, understanding motivations in a local context is essential to place the carbon emissions in a comprehensible context relevant to individuals. Information disclosed on carbon emissions can and should provide a positive perspective by highlighting achievements and the positive impacts that each individual action can have on quality of life for this and future generations.

We encourage local authorities to reflect on and discuss the potential impact presented by accounting for carbon emissions and the possibilities of using alternative formats to discharge their reporting duties while also engaging the wider public. Providing a space for debate and dialogue with different social groups is essential to ensure effective accountability. These changes in practice will be beneficial not only because there is a possibility of inspiring change in individual behaviours, but also because these changes could facilitate the identification of communities' needs, encouraging a greater appreciation of and involvement in a democratic process en route to tackling climate change.



There is a disjoint between the facts and figures we produce as an organisation and the context and understanding of what these mean. Art, as I've discovering having been involved in the project, offers an opportunity to present often complex, dull facts in an engaging and informative format.

Andrew Mouat

Principal Officer Carbon Management at Glasgow City Council

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