

“Rewilding” accounting mindsets for biodiversity protection

Accounting,
Auditing &
Accountability
Journal

Alessandro Merendino

*School of Business and Management, Queen Mary University of London,
London, UK*

Nicholas McGuigan

Department of Accounting, Monash University, Melbourne, Australia

Maureen Meadows

*Research Centre for Resilient Business and Society, Coventry University,
Coventry, UK, and*

Nick Henry

Research Centre for Creative Economies, Coventry University, Coventry, UK

Received 31 December 2024

Revised 15 November 2025

28 March 2026

30 June 2026

Accepted 4 July 2026

Abstract

Purpose – This study examines how arts-based research interventions can “rewild” accountants’ mindsets, shifting them from anthropocentric to more ecologically conscious perspectives. Grounded in emancipatory accounting and rewilding literature, the research investigates whether and how creative performative interventions can embed post-anthropocentric values within professional accounting.

Design/methodology/approach – Adopting an interpretive qualitative approach, the article reports on a single case study, “Sent to Coventry!”, involving senior accountants from major UK professional bodies. Data were collected via semi-structured interviews (pre- and post-event, and two years on), audio and video documentation of the event, visual illustration and reflective notes. Thematic analysis identified emergent themes.

Findings – The findings reveal three key factors supporting a rewilding of accounting mindsets: (1) the power of metaphors to foster conceptual shifts, (2) the power of creative and multisensory methods in challenging conventional thinking and (3) the importance of interdisciplinary collaboration for integrating sustainability and ecological considerations into accountants’ professional practices.

Research limitations/implications – Limited by a single case study with a small, senior-level sample. Future longitudinal and multi-case research could better assess the sustained impact of arts-based interventions on accounting mindsets and practices.

Originality/value – This research extends rewilding concepts into the accounting domain and illustrates how the approach and creativity of arts-based interventions can stimulate changes in ecological awareness, disrupt anthropocentric assumptions and through its mindset impacts encourage innovative forms of accountability and integrative thinking.

Keywords Accountability, Rewilding, Creative arts, Metaphor, Performativity, Interdisciplinary

Paper type Research article

1. Introduction

The Anthropocene, a term for the current geological epoch, highlights humanity’s profound impact on Earth’s ecosystems (Bebbington *et al.*, 2020; Bebbington and Rubin, 2022; Atkins *et al.*, 2023). Characterised by widespread environmental degradation, biodiversity loss and ecological crises, this era highlights the consequences of anthropocentric activities that

© Alessandro Merendino, Nicholas McGuigan, Maureen Meadows and Nick Henry. Published by Emerald Publishing Limited. This article is published under the Creative Commons Attribution (CC BY 4.0) licence. Anyone may reproduce, distribute, translate and create derivative works of this article (for both commercial and non-commercial purposes), subject to full attribution to the original publication and authors. The full terms of this licence may be seen at <http://creativecommons.org/licences/by/4.0/>

Funding details: We gratefully acknowledge the support of the United Kingdom Arts and Humanities Research Council Grant under *City Change Through Culture: Securing the Place Legacy of Coventry City of Culture 2021*. Grant number AH/W008769/1.



Accounting, Auditing & Accountability
Journal
Emerald Publishing Limited
e-ISSN: 1758-4205
p-ISSN: 1368-0668
DOI 10.1108/AAAJ-12-2024-7622

prioritise human dominance over ecological balance (Giordano, 2020). Industrialisation, urbanisation and global economic systems have accelerated climate change, habitat destruction and species extinction, raising urgent questions about sustainability and ecological stewardship (Atkins and Maroun, 2018). Central to these systems and processes has been the parallel and intertwined conceptualisation, professional development and practice of accounting which, too often, has been understood in narrow technical terms rather than as practice open to broader social and environmental possibilities (Chabrak *et al.*, 2019; Carnegie and Napier, 2023). Moving beyond anthropocentrism involves reimagining relationships between human and non-human actors within ecosystems, emphasising our interconnectedness and mutual dependencies (Milne and Gray, 2013).

Rewilding emerges as a potentially transformative concept in this context, offering a path to restore ecosystems by decentring human dominance. It challenges the anthropocentric logic that has shaped modern systems, advocating for a balance between environmental imperatives and pragmatic conservation goals (Bebbington and Rubin, 2022; Atkins *et al.*, 2023). It seeks to decentre humanity within ecological narratives, emphasising the intrinsic value of non-human life and their interdependence with human systems (Atkins *et al.*, 2023; Powell and McGuigan, 2023). The value of non-human life therefore needs to be recognised in valuation practices. An imperative to “rewild” the mindsets of those who engage in such valuation practices is critical to fostering a relational understanding that integrates stronger ecological consideration.

Rewilding as a concept can extend beyond ecological restoration to include the “rewilding” of human perspectives and professional practices. For accounting, this involves integrating ecological consciousness into accountability frameworks, challenging traditional metrics that fail to account for biodiversity and ecological wellbeing, and redefining accounting as a multidimensional social and moral practice that fosters the flourishing of organisations, people and nature (Arjaliès and Gibassier, 2023; Carnegie *et al.*, 2024). Emancipatory accounting (Gallhofer and Haslam, 2003) provides one such critical and transformative lens, a lens that challenges the anthropocentric underpinnings of traditional accounting systems, which in turn often marginalise environmental impacts and prioritise corporate interests (Gray, 2002; Bebbington and Rubin, 2022; Powell and McGuigan, 2023).

Despite its relevance, the concept of rewilding remains underexplored in professional disciplines such as accounting. Existing frameworks often marginalise ecological concerns, perpetuating unsustainable practices (Atkins and Maroun, 2018). Addressing this gap requires innovative methodologies to reshape professional mindsets and integrate ecological perspectives (Jones and Solomon, 2013). By investigating arts-based research interventions as a means of stimulating post-anthropocentric perspectives, this research study explores the potential of creative arts-based research methodologies to drive systemic change in the profession (McNiff, 2008). Adopting a case study approach (Parker and Northcott, 2016), this article uses arts-based research interventions to generate insights into how interdisciplinary collaborations can inspire innovative accounting practices and support interventions for social change (in this case within accounting and ecological thinking) (Davison, 2015; Oakes and Oakes, 2015, 2016, 2019; McGuigan and Ghio, 2019; Achilli *et al.*, 2023). Such an approach is critical to both expose the narrowing effects of calculative accounting norms and open alternative possibilities for accounting practices (Oakes and Oakes, 2015, 2016; Chabrak *et al.*, 2019). The aim of this research is to examine how interdisciplinary collaborations, incorporating arts-based research methods, can effectively “rewild” the mindsets of professional accountants.

This case study, titled *Sent to Coventry!*, involved a creative collaboration in the form of a professional networking dinner for senior accounting professionals, hosted by an interdisciplinary group of researchers and creative practitioners. The event was designed to encourage reflection and provoke discussion on the relevance of accounting in the context of rewilding, environmental restoration, and the transition to a post-anthropocentric mindset. The event engaged senior accountants from the main professional accounting associations in the

United Kingdom, combining a formal business dinner with artistic elements, including performative provocations, narrative storytelling and sustainability discussions inspired by an interactive mycelium [1] display. All these activities were recorded by video and sound and by semi-structured interviews with attendees before the event, immediately after the event and 2 years on, providing valuable insights into their reflections, reactions, and evolving mindsets.

The findings highlight the transformative potential of arts-based interventions in interdisciplinary research work, rewilding accountants' mindsets towards a post-anthropocentric perspective. The case study revealed three key themes: the power of metaphor in fostering conceptual shifts, the impact of creative methodologies in challenging conventional thinking and the importance of interdisciplinary collaboration in supporting the integration of ecological considerations into professional practices.

This research makes three main theoretical contributions. First, it bridges emancipatory accounting (Gallhofer and Haslam, 2003, 2019) and rewilding principle-based research (Russell *et al.*, 2017; Chabrak *et al.*, 2019; Powell and McGuigan, 2023; Arjaliès and Gibassier, 2023) by demonstrating how a research-based intervention can embed ecological accountability and post-anthropocentric principles into professional accounting practices. Second, it advances the literature on arts-based research in accounting (Davison, 2015; Oakes and Oakes, 2015, 2016, 2019; Achilli *et al.*, 2023) by illustrating how creative methodologies can be used in the accounting profession to shift mindsets. Third, it advances the literature on interdisciplinarity in accounting (O'Dwyer and Unerman, 2014; Parker and Guthrie, 2014; Davison, 2015; Guthrie and Parker, 2017; Chabrak *et al.*, 2019; Reilley and Löhlein, 2023; Christ *et al.*, 2024) by illustrating how multidisciplinary collaboration can position visual, performative and place-based practices as central to inquiry and analysis, thereby supporting integrative thinking in accounting.

The article is structured as follows. Section 2 discusses the challenge to accounting frameworks of the societal theme of rewilding, establishing its relevance and that of emancipatory accounting to addressing ecological challenges. Section 3 discusses arts-based research interventions and their significance for reimagining accounting practices. Section 4 presents the case study methodology, followed by the key findings and insights in Section 5. The outcomes are discussed in Section 6. Section 7 offers conclusions on the findings and their theoretical and practical contributions to interdisciplinary accounting and sustainability.

2. Emancipatory accounting and rewilding in the Anthropocene

Anthropocentrism, or a human-centred worldview, has long underpinned conventional accounting, effectively marginalising environmental impacts and prioritising corporate human interests (Jones and Solomon, 2013; Atkins and Maroun, 2018; Carnegie and Napier, 2023). As Gallhofer and Haslam (2019) discuss, this framework reduces complex ecological relationships to economic abstractions, positioning nature as an externality rather than an intrinsic element within financial decision-making. It facilitates impression management and greenwashing, obscuring true ecological costs (Atkins and Maroun, 2018). Recent critiques of accounting systems argue for reimagining accounting as an inclusive, multidimensional practice that addresses both human and non-human stakeholders, aligning with an emancipatory and ecocentric orientation (Gallhofer and Haslam, 2003; Chabrak *et al.*, 2019; Carnegie *et al.*, 2024). This orientation includes calls for emancipatory accounting frameworks that challenge anthropocentrism and expand accountability to include ecosystems and non-human species (Atkins and Maroun, 2018; Powell and McGuigan, 2023).

Emancipatory accounting offers a framework to view accounting as a vehicle for social and ecological transformation. This requires moving beyond a view of accounting as narrow technical control and reopening the question of what accounting is and what role it can play in a world of environmental degradation (Chabrak *et al.*, 2019). Influenced by Gallhofer and Haslam's work, emancipatory accounting seeks not only to reveal the exploitative tendencies of traditional accounting but also to promote alternative perspectives that foster ecological

stewardship and social justice (Gallhofer and Haslam, 2003, 2019). Emancipatory accounting thus aligns with the scientific concept of “rewilding” – a means of restoring ecosystems by reducing human interference and allowing nature to reclaim its space (Nogués-Bravo *et al.*, 2016).

Rewilding in accounting can be seen as a shift towards a post-anthropocentric paradigm, where the centrality of human interests is tempered by a broader ecological consciousness. Developing such an ecological consciousness amongst accounting and business professionals presents significant challenges, largely due to the way in which modern societies have made it possible for humans to live separated and distinct from nature. Further, a reductionist scientific approach has resulted in a belief in the Western world that humans can somehow live above and beyond their natural environment, where nature needs to be tamed and controlled. Recent crises have demonstrated the fallibility of such thinking (Giordano, 2020; Snowden, 2020). The rewilding approach requires that accounting practices evolve to become “ecocentric” and transform to align with emancipatory accounting’s vision of fostering equitable relationships between humans and nature (Gallhofer and Haslam, 2019; Bebbington and Rubin, 2022).

For example, ACCA (2023) found that when accountants were confronted with non-human perspectives for decision-making, such as those found in SDG 14 Life Below Water or SDG 15 Life On Land, the natural default was to consistently fall back to human-centred risk management frameworks. Similarly, Arjaliès and Gibassier (2023), in conservation settings, have shown that measurement alone does not generate stewardship, which also depends on cultural, emotional and material connections with nature. Such examples demonstrate a concerted need for a “rewilding” of mindsets, encouraging accountants to adopt a relational view that identifies, opens up and fully acknowledges their role in sustaining ecological systems. By shifting from a human-centred to a relational framework, accounting can redefine its purpose, integrating both ecological responsibility and social justice.

2.1 *Interdisciplinarity in accounting*

Interdisciplinarity in the accounting literature has been conceptualised as an approach transcending traditional boundaries of technical and economics-based paradigms to engage more broadly with social, political and organisational contexts (O’Dwyer and Unerman, 2014; Guthrie and Parker, 2017). By dissolving disciplinary boundaries, interdisciplinary research can foster innovative methodologies which enhance an understanding of accounting as a socially embedded practice (Jeacle and Carter, 2014), improve the relevance and impact of accounting scholarship by promoting dialogue between academia and practice (Jacobs and Cuganesan, 2014), and improve reflexivity in the field, challenging dominant paradigms and opening space for progressive change in both education and practice (Guthrie *et al.*, 2019).

Interdisciplinarity has therefore become a central concern in contemporary accounting scholarship aimed at addressing biodiversity loss, climate risk and other “wicked” problems. Yet the term is used loosely and leaves accounting’s core undisturbed (Parker and Guthrie, 2014; Christ *et al.*, 2024). Many projects labelled interdisciplinary still locate the research question and data collection methodologies inside accounting, treating non-accounting disciplinary knowledges as auxiliary variables rather than co-equal ways of knowing (Chabrak *et al.*, 2019; Christ *et al.*, 2024). Critical accounting scholars warn that such superficial engagement risks reproducing the very anthropocentric assumptions the field claims to unsettle, especially when post-human or Indigenous lenses are invoked without reflexive attention to power (Reilley and Löhlein, 2023).

Where deeper interdisciplinary engagement has occurred with the arts and humanities, it is typically anchored in practice-based methods that foreground non-textual epistemologies. Visual and performative studies have uncovered affective and political dimensions of accounting that numeric representation silences, yet such work remains marginal (Davison, 2015). Embedding musicology within management control, for example, reconfigures notions of performance and accountability, showing that performance metrics are made, interpreted

and contested within specific institutional settings and carry political effects rather than functioning as neutral technical devices (Oakes and Oakes, 2019). Research in arts settings similarly shows that quantitative measures cannot fully capture artistic value (Oakes and Oakes, 2015, 2016). In interdisciplinary contexts in accounting, Dumay (2014) illustrated how interdisciplinary advances are pulled back into disciplinary norms.

The interdisciplinary literature in accounting suggests a research design agenda: define problems jointly with non-accounting partners; co-design methods that trace cross-scale ecological–social linkages; recognise different, potentially complementary, forms of data and analytical process; and publish in ways that preserve this integration (Guthrie and Parker, 2017; Christ *et al.*, 2024). This design aligns with collaboration approaches such as Earth-system science and cross-scale analysis, with extinction-accounting frameworks that operationalise co-production through hybrid disclosures and investor engagement (Atkins and Maroun, 2018) and work on the limits of abstracting and commensurating living beings in conservation (Arjaliès and Gibassier, 2023). Arts-based research practices can help create such interdisciplinary work.

3. Arts-based research interventions and the Anthropocene

3.1 Arts-based research (ABR)

ABR uses artistic processes across diverse creative forms to understand experiences or social phenomena (McNiff, 2008) by enhancing interpersonal interactions, fostering open and original perceptions, gaining new insights and embracing playful interactions with participants. ABR explores diverse ways of understanding and existing in the world (Finley, 2011). Arts-based research interventions integrate emotive experiences, senses, bodies, imagination and emotion as avenues for creating or discovering knowledge. ABR advocates for social transformation through various playful methodologies (McNiff, 2008).

By engaging with sensory, emotional and imaginative dimensions, ABR provides a unique interpretative framework for examining the interplay of creativity, emotions and representation within traditionally rational and procedural domains (McNiff, 2008; Taylor and Ladkin, 2009; Chilton and Leavy, 2020; Ward and Shortt, 2020). The flexibility of ABR allows it to both address the social, cultural and relational aspects of accounting and bridge artistic practices and accounting to explore deeper layers of meaning and to question established practices, with tools to uncover tacit knowledge and hidden narratives (Sullivan, 2010; McGuigan and Ghio, 2019; Chilton and Leavy, 2020). For example, ABR can address the emotional and symbolic dimensions of organisational narratives and reporting, by using artistic methodologies to reveal and critique the deeper social, emotional and relational aspects of accounting practices that traditional approaches often neglect (Davison, 2015; Oakes and Oakes, 2019).

Artistic forms, such as visual art and performance, help explore the power dynamics, fears and contradictions that underpin corporate disclosures (Achilli *et al.*, 2023). These artistic interventions extend beyond mere representation to engage with the preparers' emotional experiences, revealing aspects of accounting practices that are often concealed or overlooked (Davison and Warren, 2017). Similarly, music's ability to provoke emotional responses illustrates how non-traditional methods can transform the interaction between account-givers and their audiences (Oakes and Oakes, 2019). ABR also enhances critical engagement and reflexivity. Taylor and Ladkin (2009) show how arts-based methods facilitate deeper insights into organisational and managerial practices. Using creative techniques, such as role-playing and artefact creation, researchers and practitioners can access nuanced understandings of complex phenomena. These methods help people grapple with abstract concepts, fostering a more embodied and relational approach to knowledge production (Achilli *et al.*, 2023).

The integration of ABR and accounting redefines accountability by introducing relational and narrative-driven perspectives. Artistic methods such as curation and visualisation foster a more humanistic understanding of accountability (Roberts, 2009; McGuigan and Ghio, 2019;

[Achilli et al., 2023](#)). By disrupting the mechanistic and formulaic tendencies of modern accounting, these approaches enable researchers and practitioners to address ethical and social concerns in more meaningful ways ([Baker et al., 2023](#)). This blending of disciplines highlights the potential of ABR to reimagine accountability as a dynamic interplay of human, non-human and organisational values.

Together, these studies underscore the transformative potential of ABR in accounting. By weaving together diverse artistic practices, ABR offers a cohesive framework for critiquing, reimagining and enriching accounting's engagement with itself, its mindsets and with complex social dimensions ([Gallhofer and Haslam, 1996](#); [Oakes and Oakes, 2019](#)). ABR can enrich the academic study of accounting, fostering innovative ways of understanding accountability and representation and providing tools for practitioners to navigate the ethical and relational complexities of their work.

3.2 ABR interventions and the Anthropocene

Rewilding, an ecological restoration process aimed at reducing human impacts and increasing biodiversity, resonates strongly with ABR's capacity to disrupt entrenched paradigms and foster imaginative engagement. Through artistic interventions, ABR supports rewilding by making the invisible visible. For example, by visualising the consequences of biodiversity loss or the potential of restored ecosystems, art-based methodologies can foster awareness and emotional engagement that can drive change. Hence rewilding accounting mindsets involves moving beyond the purely technical to embrace accountability practices that recognise ecological and intergenerational stewardship. This shift requires re-evaluating what constitutes value and using reporting frameworks that account for biodiversity and ecosystem health.

ABR facilitates this transition by fostering critical reflexivity and creativity, enabling professionals to imagine and implement practices that align with, for example, the SDGs and emerging biodiversity protocols like the Biological Diversity Protocol (2021) ([Endangered Wildlife Trust, 2021](#)). ABR is a powerful tool for rewilding human perspective as it can help cultivate connection to nature that calculative abstraction alone cannot achieve ([Arjalès and Gibassier, 2023](#)). This creates opportunities for professionals, including accountants, to rewild their mindsets, shifting from anthropocentric, extractive logic to more integrated and regenerative perspectives ([Davis and Turpin, 2015](#); [Guzzo et al., 2024](#)).

4. *Sent to Coventry!* – An arts-based research intervention in rewilding accountancy

4.1 Background

The *Sent to Coventry!* case study created a space for creative provocation and meaningful reflection on anthropocentric accounting by accounting professionals. Arts-based research interventions were used to assist in “rewilding accounting thought” in senior professionals from three major professional accounting bodies in the United Kingdom.

The case study was conceived collaboratively between five interdisciplinary academics from the disciplinary areas of accounting, strategic management, economic geography, creative economies and dance, together with a creative practitioner and co-artistic director of Talking Birds, an artist-based organisation known for their provocative, nature-inspired art projects and a mycelium-based creative practitioner. The artists' contributions were the co-design and creation of the event, built on the shared understanding of the purpose and concepts behind *Sent to Coventry* ([Vaughan, 2023](#)).

4.2 Sending the accounting profession to Coventry

The old English idiom *Sent to Coventry* was creatively used as a metaphor to highlight challenges to the traditional accounting profession's relevance – or irrelevance. The COVID-19 pandemic began to demonstrate how professions, including accounting, need to transcend

their anthropocentric origins and adapt to a world where ecological and non-human concerns are central, focusing on systems and accounting for the interconnectedness of human and non-human life (Lehman, 2021).

In May 2023, 11 senior accountants were recruited from three professional accounting bodies in the United Kingdom: the Institute of Chartered Accountants England and Wales (ICAEW), the Association of Chartered Certified Accountants (ACCA) and the Chartered Institute of Management Accountants (CIMA). Table 1 provides respondents' details.

The participants were physically sent to an in-person professional networking and dinner event at the heritage-listed Drapers' Hall in Coventry, England. The location was a place-based reminder of the *Sent to Coventry!* metaphor of relevance, exclusion and rebirth as the venue has historical value in Coventry's economic and social development. It was built in 1832 as a meeting place for the Coventry Drapers' Company, a trade guild for the city's thriving cloth and textile industry. The Hall has recently been extensively restored to now be a cultural venue. The City of Coventry was chosen for its creative legacy as the 2021 UK City of Culture [2], its historic wealth and industrial enterprise, as well as its symbolic "rise from the ashes" after the devastation of the World War II.

4.3 Arriving in Coventry

The event was framed as a business-style professional networking dinner aimed at exploring how arts-based research interventions could engage and provoke accounting leaders' ecological thinking. It had four key stages, each discussed below: the entrance, the mycelium art installation experience and the symphony of sound, opening the doors into dinner and on leaving.

4.3.1 Stage 1 – the entrance. Participants entered Drapers' Hall through its portico, stepping into the sound of local birdsong and the sight of natural vines entwined along staircase bannisters. This grand entrance was reimagined to reflect the evening's central themes, transporting guests from the streetscape outside into the immersive experience inside (Figure 1). Upstairs, guests were welcomed by the Master of Cere(monies) into a small bar

Table 1. Respondents' details

Respondent	Gender	Age group	Years of experience	Industry	Job title	Accounting body
R1	M	50+	20 or more	Commercial Finance	CEO and Finance Director	ICAEW
R2	M	50+	20 or more	Publishing	Head of Intercompany Accounting	CIMA
R3	M	50+	20 or more	Energy and Utilities	Finance Director	ICAEW
R4	M	50+	20 or more	Consultancy	CEO	CIMA
R5	F	30–39	10–19	Commercial Finance	Commercial Financial Manager	CIMA
R6	M	40–49	10–19	Transportation and Logistics	Head of Finance	ICAEW
R7	F	50+	20 or more	Hospitality	CFO	ACCA
R8	F	40–49	10–19	Retail Apparel and Fashion	Finance Director	ACCA
R9	F	40–49	10–19	Policy	Strategic Engagement Lead	ACCA
R10	M	50+	20 or more	Policy	Accounting Policy Specialist	CIMA
R11	F	50+	20 or more	Consultancy	CEO and Head of Finance	CIMA



Figure 1. Drapers’ hall entrance way and transitory threshold to the event. Source: Authors’ own work

area where they had drinks and canapés while engaging in networking conversation. This space mirrored the familiar setting of corporate events, with socialising over refreshments. This shared and recognisable setting helped participants relax and establish connections.

4.3.2 *Stage 2 – mycelium art installation experience and the symphony of sound.* In the next stage, large doors opened to reveal a third space featuring a tactile and interactive mycelium art installation by Lisa Franklin, mycelium-based creative practitioner (Figure 2). Participants were invited to collaborate by engaging with the mycelium to create soundscapes and harmonies. This immersive, sensory experience introduced key metaphorical concepts such as connectivity, integration, symbiosis and (mycelial) organisational systems. By stimulating the senses, challenging thought processes, and evoking emotions, the installation encouraged participants to reflect on the accounting profession’s broader social and environmental responsibilities.

Participants were then given personal headphones and invited to gather around the mycelium to listen to an audio recording titled *The Accountant* by Talking Birds artist Janet Vaughan. This recording explored themes of valuing the natural world for its intrinsic worth rather than as monetisable commodities. The narrative follows an accountant who falls asleep



Figure 2. Mycelium art installation experience and the symphony of sound. Source: Authors’ own work

on a train and awakens to a robin pecking at his knee, leading him through a woodland and revealing how the concept of value differs in nature.

4.3.3 Stage 3 – opening the doors into dinner. The guests were then guided through another set of doors into an atmospherically lit dining room. This smaller, more intimate space had views of the historic ruins of Coventry Cathedral, bombed in 1940. The dining table had a centrepiece of mycelium art, with a brown paper tablecloth where guests could jot down their thoughts and reflections throughout the meal (Figure 3). Scattered questions on the table were prompts for discussions on social and ecological responsibility and the use of technology in accounting. Over dinner, the participants, together with one of the researchers, engaged in open conversations and were encouraged to write their final reflections on the tablecloth before departing.

4.3.4 Stage 4 – on leaving. As the dinner concluded, some participants remained in the foyer to continue their discussions, while others recorded vox pop interviews. The Master of Cere(monies) gave guests a parting gift: a plantable card embedded with local flower seeds (Figure 4). This was designed to encourage further contemplation of the event's themes and to serve as a metaphor—symbolising the growth of future impacts of the evening's activities as the seeds grew and flourished.

4.4 Documenting the case study event

The case study was documented using multiple methods (Parker and Northcott, 2016), with data collected across three phases: pre-event, the event itself and post-event [3].

Pre-event, each of the 11 participants was interviewed using semi-structured interviews that ranged in length from 25:01 minutes to 67:17 minutes. Interviews are consistent with an interpretive approach to creative work (McNiff, 2008; Chilton and Leavy, 2020). During the interview, an initial overview of the event was provided. Participants introduced themselves, their prior and current work experience, their interest in and expectations of attending the event, key challenges impacting the accountancy profession, including sustainability and digital technologies, current experiences at work on sustainability and digital processes, experiences of sustainability and the digital world related to the profession, and the impact, if any, on the mindsets of accountants.



Figure 3. Dining table dressing with Coventry Cathedral in the background and discussion prompts in the foreground. Source: Authors' own work

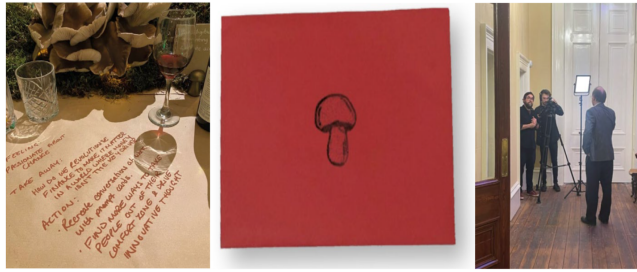


Figure 4. Table top reflections, vox pop recordings and planting farewell gift cards. Source: Authors' own work

The event itself was documented throughout its duration, using different creative methods.

- (1) The evening dinner conversation was audio-recorded and visually documented by discreet fixed cameras at either end of the dinner room and microphones in the mycelium dinner table centrepiece.
- (2) Each stage of the evening was documented in real time by visual illustrator Camille Aubry in the form of a graphic visual depiction of key themes, event highlights and conversation taking place.
- (3) Post-event vox pops were completed at the end of the evening, asking participants to reflect on their experience before leaving.
- (4) Participants' comments and notes made throughout the evening were collected on the brown paper tablecloth and were photographed.
- (5) Planning notes and reflections were kept throughout the planning and execution of the event by both researchers and creative practitioners.

This documentation ensured a rich research dataset from a variety of sources (Yin, 2018; Parker and Northcott, 2016).

Follow-up interviews with all participants were conducted in two sets: the first set of 11 interviews occurred within two to three weeks of the event (length: 26:52–50:06 minutes). A second set of interviews occurred two years post-event to gain further insights into participants' experiences and the impact on their professional activity (length: 17:21–40:46 minutes). Of the 11 participants, seven were interviewed, one did not participate as they had retired from the profession, and three did not participate due to non-response. The interview questions for the first set covered participants' general views of the event, the creative methods used, participants' feelings, key challenges impacting the profession, including sustainability and digital, views on sustainability and digital at work, views of sustainability and digital related to the profession, and any immediate impacts on their thinking, practice, work life and role in accountancy following the event. In the second interview set, we asked the same core items but added prompts on what participants remembered, the meaning of adopting a creative approach in accounting in this context and potential long-term impacts of the event and longer-term reflections from the opening-up of accounting mindsets targeted by the event.

On the pre- and immediate post-event material, the research team used thematic analysis to systematically identify, analyse and interpret patterns in the qualitative dataset, consistent with the iterative and interpretive nature of qualitative research (Power and Gendron, 2015). Thematic analysis enabled the exploration of both latent and surface-level themes, revealing complex interconnections between the post-Anthropocene perspective, arts-based research and the broader implications for rewilding professional mindsets in accounting. Data was analysed using a hybrid approach, incorporating both data-driven themes and theoretical

constructs on post-Anthropocene accounting, emancipatory practices and rewilding. Transcripts from pre-event interviews, event documentation and post-event interviews were imported into NVivo software for coding and analysis. This integration allowed the organisation of our unique qualitative dataset and ensured systematic data handling. In alignment with [Spiggle's \(1994\)](#) approach, the process entailed initial coding and categorisation of data, progressing towards the development of overarching themes that illuminated key insights on the study's aims.

The initial phase involved manual and NVivo-assisted coding to identify visible markers, metaphors and reflective processes conveyed by participants. This approach captured both the explicit and implicit narratives in the data. For instance, narratives about ecological metaphors, such as the mycelium network, were coded under categories reflecting interconnectedness and relational thinking. Similarly, participant reactions to the arts-based interventions were categorised into sensory, emotional and intellectual engagement, aligning with themes of disruption, reflexivity and ecological accountability.

The coding process was iterative, with multiple re-readings of transcripts to refine themes. This process was informed by theoretical frameworks on post-Anthropocene accounting, emancipatory practices and rewilding ([Gallhofer and Haslam, 2003](#); [Powell and McGuigan, 2023](#)). Particular attention was paid to reflexivity to explore participants' internal dialogues and external interactions ([Bryman and Bell, 2015](#)). Themes such as ecological accountability, disruption of anthropocentric paradigms and the integration of sensory experiences into professional practice emerged prominently. The thematic analysis further delineated how participants made sense of and negotiated the challenges posed by traditional accounting paradigms.

Finally, to enhance the reliability and validity of findings, the analysis incorporated triangulation of data sources, including visual documentation, reflective notes and participant-generated artefacts such as annotated tablecloths. This multi-source approach ensured a comprehensive understanding of the phenomena under investigation ([Bryman and Bell, 2015](#)). For example, visual illustrations were cross-referenced with audio recordings and participant interviews to validate emerging themes.

The subsequent second round of interviews post-event was purposive; it focused on impact themes, whether the three major established themes generated through thematic analysis (metaphor, creative methodologies and interdisciplinarity) persisted and translated into practice, rather than seeking to generate new themes. Analytically, we treated the two-year corpus as a linked but distinct dataset and applied the existing coding frame deductively, noting corroboration, elaboration or divergence for each theme. Where participants introduced new manifestations, we added inductive sub-codes while retaining the three-theme structure. We kept the two-year analysis distinct to be a longitudinal check on the existing three themes. For robustness, three researchers independently coded the two-year transcripts, wrote reflexive analytic memos and then met to compare interpretations, discuss discrepancies and agree on a consolidated account. Quotes two-years on are marked as “-2Y” after the participant ID.

5. Rewilding accounting mindsets through arts-based research intervention

The findings are structured around three key themes that emerged from the artistic process of rewilding accountants' mindsets. First, the role of metaphors emerged as a powerful tool in challenging traditional accounting paradigms and fostering conceptual shifts through symbolic representations of ecological systems. Second, creative methodologies acted as catalysts for transformation by introducing playfulness, sensory engagement and emotions, thereby reshaping participants' perceptions and attitudes towards their professional practices. Third, interdisciplinary collaboration among performance artists and scholars from accounting, strategic management, geography and dance highlighted the importance of bridging diverse disciplines to address environmental challenges, navigate complex terminologies and cultivate integrative mindsets within the accounting profession.

5.1 *The role of metaphors in rewilding accountants' mindsets*

The study found that metaphors, such as mycelium networks, symphony of sound and symbolic settings playing with role, hierarchy, power and status, were a powerful tool in transforming accountants' perspectives towards a post-anthropocentric mindset.

5.1.1 *Ecological metaphor as a catalyst for rewilding conceptions.* Metaphors of business and nature afforded the opportunity of conceptualising accounting practices through ecological metaphor and the participants began to appreciate the idea – and necessity – of integrating ecological considerations into their methodologies. One notable metaphor embodying complex ecological systems was the mycelium networks of mushrooms (Figure 5). The mycelium, an underground network facilitating mutual communication and nutrient exchange among plants, represented interconnectedness, relational understanding and symbiosis essential in both ecosystems and accounting practices.

One participant commented on how they tried to make sense of their observations by actively relating what they had seen that evening to prior experiences and knowledge. This was important for them to be able to make sense of what was occurring:

... mushrooms “talking to each other” ... putting it in the context of the network and the community, and when I relay that in my mind back to communities that I have seen work successfully together, it is all about recognising each other’s strengths and working together ... So, I suppose I took that and applied it in my mind to communities or humans ... that I’ve seen. (R5)

For others, such a metaphor provided a strong sense of confirmation of what they had already been starting to conceptualise, not so much within their professional practice, but rather more broadly within society:

I was pleasantly surprised, because for me then I made the link, mushrooms, sound, nature, sustainability and then some of the questions, how I think now as society, especially when you look at everything that is happening, in terms of climate impact. (R6)

Other participants demonstrated how the metaphor “nature” became part of their conversation and thinking, at least for the evening:

Sustainability is kind of massive, isn’t it? It can mean financial sustainability, but I think people, and particularly with the kind of setting of the table, people took sustainability to mean accounting for nature. (R10)

I was trying not to have any preconceptions about how and what for. So, I think the music and the mushrooms is probably going to be the thing I’m telling people about most. (R9)



Figure 5. Mushrooms and mycelium. Source: Authors’ own work

The “nature” metaphor had a lasting impact on participants two years on as they were not expecting to experience what they did, leading to surprise, enjoyment and something that would induce subsequent discussion and action:

I refer to the event quite a lot when I talk to people . . . the ripple effect . . . [...] I think the event has made me participate and be curious a lot more with my professional network. (R7-2Y)

Since I joined you on that event, I’ve run some other courses . . . Creative Finance . . . I still run that today. (R3-2Y)

5.1.2 Symphony metaphor for immersion and rewilding emotions. The audio experience by conceptual artist Janet Vaughan, titled *The Accountant*, used metaphors that emphasised the intrinsic value of nature and the significant role accountants can and do play in ecological stewardship (Figure 6).

A pivotal moment occurred when the audio narrative described an encounter between an accountant and a robin:

As the robin perched beside me, its song pierced through the cacophony of numbers and spreadsheets. In that moment, I understood that the figures I manipulated daily were but a whisper in the vast symphony of life. (Excerpt from audio narrative)



Figure 6. The audio experience. Source: Authors’ own work

This passage likened the accountant's work to being part of a larger, harmonious symphony where each element, including nature, plays a vital role. The metaphor was seen to resonate deeply, prompting participants to reflect on the limited focus of traditional accounting practices and consider their broader ecological responsibilities:

I suppose finance professionals, you get a busy life. You get absorbed into running your business and ... that's what the narrative was, in the headphones. You just get sucked into it and forget to look around you. Then, how precious it is. Then, how do you protect it? ... I thought playing the scenario through the ears was particularly private and possibly, more stimulating. Certainly, for me. I focused fully on the story being told. There wasn't distractions. I just really let myself go into the storytelling. ... I thought that the overwhelming message that it left me with was one that our beautiful natural environment is the legacy to leave. (R7)

Other participants could see that this broader role and ecological responsibilities of the accounting profession were not well articulated, nor necessarily understood by others outside of the profession. R9 actively takes ownership of this and intends to incorporate a change in behaviour:

I'm not sure that many non-accountants in business would understand or necessarily put accountants at the forefront of how we could deal with climate change and net zero calculation. ... So, I think making some more of those connections in a language that speaks to somebody who is not an accountant, is something that's particularly my wheelhouse and the types of stuff I do, is something that I'll reflect on and ... try and change some of my practice in the near future. (R9)

These reflections indicate that the metaphor-rich audio experience facilitated a deeper understanding of ecological concepts, enhancing empathy towards non-human actors and allowing participants to engage emotionally and intellectually with the narrative.

5.1.3 Place and space-based metaphors for transformation and rewilding imagination. Place and space-based metaphors added a further dimension to the metaphorical framework. The venue, next to the ruins of Coventry Cathedral, symbolised destruction, decay and the past. The physical embodiment of destruction aligned with the theme of the arts-based intervention that "Sent [the accounting profession] to Coventry", ignored, ostracised and no longer seen as relevant to modern societies. The cathedral's crumbling structure was a poignant reminder that inaction could lead to the disintegration of established systems, much like the accounting profession, if it fails to adapt to ecological imperatives.

The historical and cultural significance of Coventry amplified the theme of transformation. One participant reflected on the history of the city of Coventry and the changes in its economic fortunes over time, discussing cycles of destruction and renewal, including as a place (some decades ago) when craftspeople could earn a relatively high salary:

... you could have a manual job, earning a really good wage, you could buy a home, you could educate your kids, all of that was perfectly possible here. And people within the country immigrated here because they were able to have that standard of living. (R1)

The city's story is one of regeneration and renewal, requiring resilience and an ability to challenge existing routines, hierarchies and spatial tropes – and find its own new transformational paths. This was further reflected within the dinner conversation, where forging new pathways was highly valued:

I'm not happy with the elite telling me what to do because they're so disconnected from my lifestyle. Incidentally, being an intellectual at Coventry, I'm pretty disconnected from my elite who live in London because they don't seem to know anything about the rest of the country apart from London. I'm kind of getting sick and tired of it. (R4)

From destruction comes the potential for renewal and this was metaphorically juxtaposed throughout the event. For example, the dinner table was transformed with elements from nature: foliage, stones and organic materials intertwined with place settings. Participants' line

of sight was through the dinner table foliage out a window framing the ruins of Coventry Cathedral. This was a further reminder that nature was being positioned as integral to accounting and that professionals need to acknowledge and act on this connection. The table, Draper's Hall and Coventry Cathedral, the requirement for physical presence post-COVID, the room staging and the event as a "unique business dinner" all disrupted "place and space" as metaphors to reinforce the possibilities of experiential learning and "mindset shift". In response, one participant remarked:

I think it [the event] was probably appropriately messy. In order to get out of the comfort zone of rules-based, order-based, it needed to be more extreme than people were assuming, because otherwise, you just end up in status quo land [sic]. So, you needed that environment that was outside of the comfort zone to generate the conversations and interactions and thinking in people. . . . you probably wouldn't have got the same result if it was a traditional dinner with a traditional structure. (R9)

Another discussed the importance of place to provide a greater sense of immersion and deeper connection:

I think it was better where we listened to it. . . . I think having it all compacted together made it . . . in the moment. I think if I'd listened to that the day before, or even an hour before, I think I would have been doing work emails, I'd have been driving to the event. I'd have had other stimulus that would have detracted from walking from straight into . . . that (R7)

The use of the "space and place" metaphor created an intimacy that, in turn, enabled an opening up of participants that would not otherwise have been possible:

I think the dinner was intimate, and everyone was very professional. They were open to anyone discussing things. I think in big networking events that would be a struggle to recreate what was there (R8)

5.2 The role of creative methodologies in rewilding accountants' mindsets

The study demonstrated that creative methodologies played a crucial role in making visible, challenging and inviting reshaping of accountants' traditional mindsets. Instilling an affective, playful approach, the event included multisensory and immersive experiences, and sought emotional engagement ranging from enjoyment and surprise to discomfort.

5.2.1 Playfulness and disruption in professional contexts. The event was intentionally crafted to deviate from conventional professional accounting events and networking opportunities. It had elements of playfulness and creativity to disrupt habitual thinking patterns. Participants described the atmosphere as "*open, informal, relaxed, artistic, lively, fun, surprising, convivial*", allowing more honest and intimate conversations to flourish:

I think the change of environment definitely had an impact on the reaction as a result of the conversation. I think if you had put us in a meeting room and prompted those conversations, I would have enjoyed it because I naturally enjoy that type of thing. Whether I'd have had such an extreme reaction, possibly not. (R7)

I think what my takeaway is, is that quite often in business, people sit around a table and try and debate and solve things. I think you'd alluded to that in the invite and what you were saying is how using a creative approach might actually generate more valuable discussion and contribution. (R2)

Participants at times found the playful and disruptive nature of *Sent to Coventry!* equally difficult to engage with, and disruption was noted as subtle and multifaceted as well as the more obvious staging:

I do feel like the . . . fact that it wasn't a huge group of people, we were kind of all there in the same position or from different backgrounds, not really knowing each other, you know, it puts everybody on a level playing field, which I always think is quite important to prompt conversation. For me there's an

element of, I wouldn't say they were distractions, that's not quite the right word, but there were subtleties that help you from, for me it kind of helps when there's other things happening, because then the whole focus isn't specifically on the conversation. (R5)

Despite at times tension between playfulness and disruption, the event helped to surface such tensions in professional work, drawing these out and enabling more meaningful dialogue:

... you're having tension between two elements [sustainability and accounting] and that's where the creativity helps, you know, how can we bridge these? And getting us to think around those two tensions is often helpful because that kind of leads us to some of the solutions by having those two perspectives and perhaps we land on solutions as a result of those, of that tension and that dialogue. (R10)

5.2.2 Sensory engagement. Sensory engagement was a critical technique used in a manner that contrasted starkly with conventional corporate environments. Bird song was played in the entrance hall as participants entered; remnants of nature were distributed throughout the venue's rooms to induce smell; mycelium was connected to electrodes to create music through the use of touch, and voice recordings were used to explore rich narrative storytelling. The participants remarked on this innovative multisensory approach and its potential impacts. For some, it stimulated and enabled a different approach to be taken:

... it was very stimulating. It got you thinking about it in a different perspective. By making links into nature, I think it gives a different purpose. You're not going in standard networking, you have your cup of coffee, you have your chat, and off you go again. You've got something to actually talk about as well, and go, oh, my gosh, look at that! That was amazing. When you have something that's a bit more experimental, I think it helps. It certainly helps build connections and conversations. (R8)

For others, offering such a multisensory approach enabled a deeper penetration and receptivity than otherwise would be possible:

... we were able to translate sound through the mushrooms was really interesting for me and I think it can trigger something as well internally, in terms of the sound. Sometimes, some people are more receptive to some sounds than others. ... I liked the idea of how everything is interconnected and how often we can apply it to finance data, sustainability. (R6)

There was equally an acknowledgement from some participants that communication has moved on and that the profession needs diverse forms of engagement and communication, with R11 commenting on the power of multiple modes of communication:

... the profession is not the same ... people communicate differently. I can't remember the exact phraseology for all of this ... you know, audio, visual, feeling, working through things, so by having the same message in all those different formats, you are going to appeal to everybody (R11).

Two years on, the sensory engagement continued to resonate, with all seven re-interviewed participants able to produce vivid recollections of the event.

I would say the mushrooms ... I do remember the sound-playing mushrooms that you could use, and it was the thought that ... actually, there's alternative ways of thinking ... It's using arts and sound and texture, and ... what you can see visually in a way that enhances ... your thought concept and how you may address things. (R8-2Y)

The sensory aspects were particularly important to participants as “[p]eople don't get numbers. They can't see them, but they can see things and stuff ... they can see, touch, feel and experience” (R3-2Y), and “[t]he more immersive it is, the more you can see a practical reason for doing what you're doing” (R1-2Y).

Interestingly, this opened participant reflexivity and how they view their own continuing professional development (CPD) requirements:

CPDs . . . I don't want to say they're . . . boring, but . . . I don't find them very immersive . . . the industry I work in . . . hasn't evolved enough to do those kind of things [the event] (R8-2Y).

5.2.3 Triggering emotion. Participants used language such as “*pleasantly surprised*”, “*really interesting*”, “*having fun*”, “*overwhelming message*”, “*amazing*”. The multisensory engagement fostered emotional responses, including expressions of emotional connection to the natural world and the possibilities of a stronger connection to ecological consciousness and interconnectedness. The event stirred emotions and encouraged emotional connections, aspects often overlooked in professional settings:

What really was in some way inspiring to me was the way that the whole kind of mushrooms and the music . . . opened up a kind of emotional connection with the audience in a way that you wouldn't typically get. And given that we only had a short amount of time, that really kind of helped to engage people because we were all strangers at the end of the day so to engage us on an emotional level certainly to my mind created space for discussion on topics that perhaps are a little bit more directly relevant to our profession. (R10)

Sustained affect was also evident at the two-year follow-up: the emotional charge of the audio narrative remained salient, indicating durable engagement beyond the event itself.

The story in the ears was very . . . triggered a lot of emotions . . . I'm remembering the emotions that I felt. (R7-2Y)

5.2.4 Creative discomfort. One emotion which was particularly evident and remarked on by the participants was “discomfort”. Participants' initial engagement with the mycelium-art installation was characterised by hesitancy, scepticism and discomfort (Figure 7).

The unconventional nature of the installation – mushrooms and mycelia producing music, arranged on a table in a setting sharply different from traditional business events – elicited mixed reactions. Some participants showed discomfort, stepping back, while others cautiously approached, eventually venturing towards the display.

One participant highlighted the transformative nature of the experience, stating that it pushed them out of their habitual “*receive mode*”, prompting critical reflection on entrenched processes and encouraging new perspectives. They described the installation as an opportunity to “*think about why we do it this way, or what different way we might do it*” (R9) and emphasised the value of stepping outside one's comfort zone to question conventional practices.

Despite the discomfort, others reported that the experience was intellectually stimulating rather than unsettling. Another reflected positively, noting that while they generally enjoy mystery and ambiguity, they found nothing uncomfortable about the experience. This creative discomfort, therefore, acted as a catalyst for deeper reflection, fostering openness to new ideas and challenging participants to reconsider established routines and assumptions:

Accountants as a profession like to know straight, you know, they like to know where they are and what they have to do and if you deviate from that, that's when you get the uncomfortable feeling. But it doesn't mean that they won't do it, it's just that they didn't expect it to happen. . . . I think by making us as a profession to think outside the box, to go out of our comfort zone, it [the event] was ideal. (R11)

. . . the immersion part of it is important and for making people think different, and I think that particularly works with the profession because you need to undo some of the things, like, the learnt behaviours. (R9)

5.3 Interdisciplinary collaboration: bridging disciplines to address biodiversity protection in accounting

Integrating insights and methodologies from artists, accounting professionals, accounting scholars, strategic management scholars and geography scholars enabled the project to foster a



Figure 7. First reaction when the participants saw mushrooms. Source: Authors' own work

more holistic and integrative approach to addressing the complex challenges of environmental degradation, biodiversity loss and the anthropocentric biases in traditional accounting practices.

5.3.1 The role of interdisciplinary collaborations in introducing rewilding. Artists brought creative approaches emphasising sensory engagement and emotional connection, helping accountants visualise and internalise ecological concepts. Geography scholars contributed insights into the use of place and space and the interplay between economic systems and ecological sustainability, highlighting how spatial and environmental considerations at different scales are critical in understanding and addressing ecological crises. Strategic management scholars offered perspectives on the possibilities of organisational change, providing frameworks for integrating ecological considerations into business strategies. Accounting scholars highlighted the limitations of traditional accounting systems in addressing ecological concerns and offered insights into how accounting approaches could be adapted to incorporate environmental and non-human considerations. This interdisciplinary convergence enriched the discourse, allowing for a multifaceted identification and exploration of the place of accounting in systems of change and how accounting can evolve to address pressing environmental issues. By drawing on diverse expertise, the collaboration facilitated the development of methodologies that transcended traditional accounting boundaries, encouraging accountants to conceive of the possibility and adopt a more ecocentric view aligned with the principles of rewilding.

5.3.2 *Navigating diverse languages and terminologies.* The interdisciplinary collaboration highlighted the challenges and opportunities of working across different fields. One insight was the different connotations of core terms, such as “disruption”, for each field. For geographers, disruption was often framed as environmental changes, ecological disturbances and spillovers from assumed pathways (e.g. habitat fragmentation), whereas strategic management scholars viewed it as a call for organisation-wide transformation to remain competitive. Dance scholars, by contrast, associated disruption with challenging embodied and non-remarked-upon routines and ways of being and exploring movement in and through spaces in unexpected ways. For many of the accounting scholars, disruption tended to signal potential risks or breaches in established reporting standards and regulations, underscoring their concerns about compliance, audit trails, and the stability of existing financial systems.

A published blog reflection by the lead artist in the case study encapsulated this critical need for attention to language, communication and shared understanding in an interdisciplinary environment:

In general, I’m slightly wary of cold-calling approaches from academics looking for artists to work with – especially when the word “disruptive” is used in the brief. After speaking to them [the research team], I reasoned that, at this moment, the most important work we can do is that which has a chance of galvanising action to mitigate the climate crisis, so however the collaboration developed (and however much ‘disruption’ was mentioned), I would probably have opted in. In this instance, however, perhaps because the research team involves both artist-academics and those with experience of working with artists, the project fortuitously developed into a refreshingly open, equal – and thoroughly enjoyable – collaboration (Vaughan, 2023).

By acknowledging and bridging disciplinary differences, the collaboration provided a space where a range of creative, organisational, ecological and regulatory perspectives could converge. This opened the space to creative, disruptive thinking and its incorporation into the research design so that synergy could create the possibilities of a shift to more holistic and innovative strategies to address the anthropocentric biases in accounting.

5.3.3 *Working across disciplines to foster integrative mindsets.* The integration of perspectives from art, geography, strategic management, accounting and dance encouraged the research team to adopt more holistic and integrative mindsets. Geography scholars provided relational insights into how economic activities impact ecosystems and the importance of spatial analysis in understanding the various and multi-scalar aspects of environmental degradation (e.g. planetary commons). This perspective reinforced the need for accounting practices that recognise the value of natural resources and incorporate ecological considerations – across boundaries – into financial decision-making. Strategic management scholars offered frameworks for organisational transformation, highlighting strategies for embedding sustainability into corporate culture and operations. This interdisciplinary approach enabled the accountants who participated in the event to critically examine questions such as “How can accounting practices be reimagined to account for environmental degradation and biodiversity loss?”, “What methodologies can be adopted to decentre human dominance in accounting and incorporate non-human considerations?” and “In what ways can the profession influence and facilitate the transition to a post-Anthropocene era?”

By engaging with these questions through multiple lenses, participants were introduced to addressing the limitations of traditional accounting systems and thinking about practices that align with ecological sustainability and rewilding. For example, two years on from the event, participants described more integrative practices: proactively seeking ideas across business units and reframing reporting as collaborative storytelling that has implications beyond the numbers:

But going through that [mushroom] experience and seeing that people are coming from different perspectives in different areas . . . you opened your own awareness to think, actually, we do need to do a lot more consultation to get a better, efficient solution for the client or for the problem. (R6-2Y)

where,

I'm not shy to ask for support or for ideas from other people in other departments ... for example, when I'm presenting the monthly results to the headquarters, that they understand that we are not only talking about numbers. We are telling the stories, we are telling what we are working on, we are telling what the implications are, and that we are not only finance ... this should be our primary focus, but we have much to learn by being collaborative with other departments and it can actually help us do our job better. (R6-2Y)

5.4 Impact on professional practices and addressing anthropocentric views: decentring of the human to rewild ecological connections

Collectively, the event functioned to decentre the human perspective. Using symbols, settings and senses, the intervention encouraged accountants to view themselves as integral parts of a larger ecological system rather than dominant figures exerting control over the environment. Participants began to recognise parallels between ecological networks and financial systems, appreciating interdependencies and the potential consequences of neglecting non-human stakeholders:

I probably fall into the category of one of those people who would have assumed that there wasn't a link between performance, nature and rules-based accountancy ... and sometimes it's trying to take away some of those assumptions and look at things new and fresh, that's where progress is. I certainly hadn't made the connection before, so it was a really interesting way to look at it, and to think about ways to engage others with what might be perceived as dry or traditional, by talking at it with a different language, a different lens, and a different perspective. (R9)

I was pleasantly surprised, because for me then I made the link, mushrooms, sound, nature, sustainability and then some of the questions, ... how can we as a society define our priorities to lean towards more sustainable ways to work, to use the data and on that I think finance, because like I always say, in a way we are the guardians of the temple in that we have an important part to play. (R6)

The symbolic representation in the case prompted participants' to reflect on the limitations of anthropocentric accounting models, with participants examining their own reasons for acting the way they do, including feelings, reactions and motives and how these influence what they do and how they think in accounting situations, professional networks and CPD choices:

The shift has been to create the appetite to actually read more and educate myself more, around some different thought processes. How I might be able to take that back to my work environment and how I might be able to influence others. I love nature but I think it's reignited that and amplified it. That's the shift. (R7)

I had a call with her [member of profession] and some ... I think they were Australian farmers, and we were, again, just having this sort of conversation around, regenerative economy ... in a different industry, in a different country, and facing, challenges around their livelihood. Yeah, so I've joined lots of different conversations with different people within my network, to understand more about what they do and what they think about it. (R7-2Y)

in the past two years ... I have been ... liaising with all the departments, with people that I would not usually do in my day to day ... to sometimes unblock certain situation and move on certain projects (R6-2Y)

They have actively changed aspects of how they engage with and lead their colleagues: "*I want to emotionally ... win their hearts ... connect with them rather than ... technically educate them ... I want to emotionally ... lead them in just doing it on a day-to-day.*" (R5-2Y).

Some participants had a further longitudinal sense of agency to take ownership and a sense of responsibility to address this systemically in their own sphere of influence. This occurred in stages. First, a connection was formed in the participant's mind: "*[The story] resonated*

because it was an accountant . . . my lasting impact was what's important, and the legacy . . . thinking about legacy, and what you leave behind, and the trail of destruction that can be in pursuit of commercial gain . . . I felt a bit sad . . . that we don't do those things" (R7-2Y). This then led to increased thought: "I am a lot more aware and think of the consequences more . . . it's helped me think about how you can weave nature into experiences . . . as part of a business case" (R7-2Y). Then it led to identifying the problems, "[t]he longer term is difficult for accountants . . . annual statements . . . very singular . . . we've talked here about a 5, 10, 20-year plan . . . a mindset shift that needs to take place" (R7-2Y) and ultimately achieving an outcome: "[w]e've just applied for our B Corp . . . we record how much printing we do . . . plant the same number of trees . . . we've planted around 2,000 trees on a piece of the estate" (R7-2Y).

6. Discussion

Metaphors, as cognitive and linguistic tools, can help shape professional mindsets by framing abstract and complex ideas into accessible and relatable constructs (Berger and Luckmann, 1966; Walters-York, 1996). Gallhofer and Haslam (2003) highlight the critical potential of metaphors to expose and critique the reductionist tendencies of traditional accounting frameworks, which often marginalise ecological considerations in favour of financial abstractions (Chabrak *et al.*, 2019). The findings demonstrated the power of metaphors to practically drive the rewilding of accounting mindsets by enabling professionals to identify and translate different conceptualisations of the world; to internalise complex systems thinking, deepen relational understanding – especially between the human and non-human spheres – and embrace innovative approaches to ecological accountability and post-anthropocentric perspectives.

The powerful and engaging metaphors generated by our study were merely one outcome that demonstrated how creative methodologies can act as important catalysts for transformation. Creative methodologies, characterised by affective tools such as metaphors, playfulness and multisensory engagement, were seen to "surface" knowledge worlds amongst the participants as the basis for reimagination; to reveal and disrupt entrenched paradigms and encourage professionals to reimagine their practices within broader ecological contexts (McNiff, 2008; Davison, 2015; Ward and Shortt, 2020). *Sent to Coventry!* successfully sought to demonstrate rewilding as not simply a technical or ecological restoration project but a holistic, knowledge and systems-based approach that challenges human dominance, emphasises interconnectedness and biodiversity (Lorimer *et al.*, 2015) and seeks reimagination of possible futures (Oakes and Oakes, 2019; Powell and McGuigan, 2023).

Arts-based research methodologies introduce experiential learning processes. For instance, the multisensory elements, such as the tactile mycelium-themed installations and the audio experience, aimed to unsettle conventional accounting frameworks, promoting an openness to new ideas, ecological consciousness and what this might mean for concepts of value. By introducing unanticipated multisensory experiences through "play", the intervention invited accountants to reconsider their roles and responsibilities in relation to non-human actors and ecological systems, moving beyond calculative abstraction alone (Arjaliès and Gibassier, 2023).

Creating the space – for "play", the creative methodologies used disrupted the structured, rules-based approaches to accounting industry events such as networking events, business meetings or professional development. Designing multisensory and nature-based participation in a non-hierarchical and deliberately intimate and emotional space aligned the intervention with the transformative aspirations of rewilding. The play and the sensory used various emotions which stayed with the participants even two years on, and those emotions, such as joy and surprise, were matched by participants reporting feeling "out of their comfort zones". Yet, pointedly, these moments of discomfort served as fertile ground for critical reflection, echoing the rewilding process's challenge to human supremacy over nature (Oakes and Oakes, 2015).

The power of creative methodologies also reflected the starting point of interdisciplinary collaboration and the creation of a shared environment of research co-design. In doing so, it sought to break the “undisturbed core” (Parker and Guthrie, 2014; Christ *et al.*, 2024) and unsettle the accepted conventions of accounting (Chabrak *et al.*, 2019) by combining at least four complementary lenses: sensory and affective engagement, spatial and cross-scale analysis, organisational-change perspectives, and the discipline and practice of professional accounting (Jeacle and Carter, 2014; Thomson, 2021; Reilley and Löhlein, 2023). The visual, performative and place-based practices of graphic illustration, mycelium installation, audio narrative and spatial staging were integral to data generation and analysis rather than illustrative (Parker and Guthrie, 2014; Davison, 2015; Oakes and Oakes, 2015, 2016, 2019).

This cross-disciplinary intervention challenged anthropocentric routines and broadened what counts as thought, method and evidence in accounting. It promoted integrative mindsets by bringing attention to and redirecting from an unremarkable and unremarked world of narrow financial abstraction towards possible and actual worlds of ecocentric accountability and cross-temporal, cross-stakeholder valuation (Bebbington *et al.*, 2020; Bebbington and Rubin, 2022; Carnegie *et al.*, 2024). This convergence of disciplines enriched the debate on rewilding, allowing a multifaceted exploration of how accounting can evolve within such a conceptual frame. Integrative thinking became an emergent pathway as relations and interdependencies began to be realised, considered and worked with.

Similarly, interdisciplinary collaboration had a significant impact on participants’ perceptions of their professional roles and responsibilities. By engaging with diverse perspectives, the participants (re)considered the (anthropocentric) foundations of traditional accounting practices. Implications for profession, practice and the personal followed in an environment which allowed for such possibilities and intimacies amongst participants who had met less than an hour before. For example, participants began to recognise the parallels between ecological networks and financial systems, appreciating the interdependencies, the potential consequences of neglecting non-human stakeholders and, ultimately, they provided interview evidence of actively thinking about and changing their professional practice in response. This response contributed to rewilding their professional mindsets, aligning with the principles of emancipatory accounting that advocate for broader accountability frameworks encompassing ecological and non-human considerations (Chabrak *et al.*, 2019; Gallhofer and Haslam, 2019; Bebbington and Rubin, 2022).

7. Conclusions and areas for future research

The aim of this case study, *Sent to Coventry!* was to examine how interdisciplinary collaborations, incorporating arts-based research interventions, can effectively begin to rewrite the mindsets of professional accountants towards embracing post-anthropocentric approaches.

First, the research advanced the debate on interdisciplinary collaboration (O’Dwyer and Unerman, 2014; Parker and Guthrie, 2014) by providing evidence of how cross-disciplinary partnerships can generate new conceptual insights, approaches and impacts. The collaborative intervention was co-designed with artists and multi-discipline researchers which enabled a conceptual “knowledge world” shift from narrow financial abstraction towards ecologically attuned accountability, and participants reported lasting changes in communication, decision justification and practice two years later (Atkins and Maroun, 2018; Thomson, 2021; Bebbington and Rubin, 2022). More broadly, treating sensory and performative artefacts as data widens what counts as method and evidence in accounting and strengthens the link between emancipatory accounting and rewilding orientations (Oakes and Oakes, 2015, 2016; Gallhofer and Haslam, 2019; Bebbington and Rubin, 2022; Powell and McGuigan, 2023). This interdisciplinary work demonstrably broke down dominant conceptions of accounting held by the participants (Chabrak *et al.*, 2019).

Second, through demonstrating how arts-based interventions can operationalise ecological accountability and post-anthropocentric principles within professional accounting practices,

this article addresses a critical gap in emancipatory accounting (Gallhofer and Haslam, 2003, 2019) and rewilding principle-based research (Russell *et al.*, 2017; Arjaliès and Gibassier, 2023; Powell and McGuigan, 2023). This “rewilding” study has opened up pathways for reducing ecological estrangement and embedding sustainability into professional mindsets. Employing affective tools such as metaphors, sensory engagement, playfulness and discomfort, the study bridged the principles of rewilding, emancipatory accounting and professional contexts. This study extends rewilding, traditionally associated with ecological restoration and the reduction of human dominance in ecosystems (Pereira and Navarro, 2015), to the knowledge and practices of accounting, encouraging accountants to rethink their roles and capacities within broader socio-ecological systems. This research, therefore, not only operationalises emancipatory accounting’s aims but also establishes a basis for applying rewilding principles to professional transformation, offering a pathway for accountants to align their practices with ecological and systemic sustainability.

Third, these findings extend the theoretical underpinnings of arts-based research by highlighting its continued potential, in this instance, to introduce emotional, sensory and conceptual depth into academic and professional fields traditionally based in technical rationality (Davison, 2015; Oakes and Oakes, 2015, 2016). The research contributes to arts-based research (Sullivan, 2010; Davison, 2015; Oakes and Oakes, 2015, 2016) by demonstrating how creative interventions are powerful tools for “mindset” innovation in interdisciplinary contexts and the ability of artistic methodologies to destabilise entrenched disciplinary boundaries and promote new theoretical perspectives (in this case, those of ecological and emancipatory thinking).

Finally, this study offers several practical implications for accounting bodies, accounting professionals and artists. First, accounting organisations and professional bodies can integrate art-based interventions into their CPD programs to promote rewilding mindsets among members. More broadly, by incorporating creative methodologies such as immersive audio narratives, interactive art installations and collaborative workshops, these professional bodies can provide accountants with innovative tools to rethink traditional practices. These interventions can enhance principles of professional consciousness, positionality and practice, increasing the potential for disciplinary and professional development and transformations such as encouraging systems thinking, and fostering a deeper understanding of the interconnectedness between financial practices and environmental sustainability.

Second, individual accountants participating in art-based interventions can facilitate personal and professional growth by recognising entrenched anthropocentric views and encouragement towards a more holistic approach to their work. Engaging with sensory and emotional experiences enables accountants to see other perspectives and lifeworlds, internalise complex ecological concepts and develop empathy towards non-human stakeholders. This shift in perspective is essential for adopting sustainable accounting practices that prioritise biodiversity and ecological balance.

Third, artists can expand their impact and collaborate more effectively with the accounting profession by engaging in interdisciplinary projects that address significant challenges such as climate change and biodiversity loss. By partnering with accounting bodies and professionals, artists can apply their creative expertise to develop interventions that provoke critical reflection, influence professional mindsets and further contribute to meaningful societal transformations. Artists can, therefore, gain deeper insights into the complexities of accounting practices, enabling them to create more targeted and impactful works that resonate with accounting professionals. This symbiotic relationship enriches artistic practice and enhances the effectiveness of interventions aimed at rewilding accounting mindsets.

This study has several limitations that provide avenues for future research. First, the research is based on a single case, which restricts the generalisability of the findings. Future research could conduct multiple case studies across diverse cultural and organisational environments, with interventions of different design, to assess the broader applicability of arts-

based interventions. Such comparative analyses would help determine the effectiveness of different artistic methodologies in varying professional and cultural contexts.

Second, the sample was only senior accounting professionals from specific accounting bodies, potentially limiting the applicability of the results to the wider accounting population. This homogeneity may influence the outcomes, as senior professionals might respond differently to interventions compared to those of other maturity. Future studies should include a more diverse and larger sample of accounting professionals, encompassing various hierarchical levels and geographic regions. This would provide a more comprehensive understanding of how arts-based interventions impact different segments of the accounting profession.

Third, this study has recognised the importance of impact over time, with a single longitudinal touch point. Sustained longitudinal studies are recommended to evaluate the enduring impact of arts-based methodologies on accountants' mindsets and professional practices. Tracking participants over an extended period through research diaries, regular call-backs or points of interaction would provide valuable data on the persistence of mindset shifts and the integration of rewilding perspectives into their professional roles.

This study shows how research can advance understanding of interdisciplinary and arts-based research approaches to transform accounting practices to protect our environment, thereby contributing to the broader goals of sustainability and ecological stewardship.

Acknowledgments

We gratefully acknowledge the helpful comments received from the participants of the Environmental, Ecological and Extinction Accounting, Governance and Economics Research (EEEAGER) 2024 Conference (Wales), the 6th Alternative Accounts Europe (AAE) Conference 2024 (England) and the British Accounting and Finance Association (BAFA) Diversity Section 2024. We are grateful to all senior accounting and finance professionals who participated in the research. We further acknowledge the significant creative contributions of Janet Vaughan and the team at Talking Birds (Coventry, England), artist and ethnobotanist Lisa Franklin (West Midlands, England), Emeritus Professor Scott deLahunta (Research Centre for Dance, Coventry University, England) and creative illustrator Camille Aubry (Bristol, England).

Notes

1. Mycelium is the vegetative structure of mushrooms, composed of thread-like hyphae that spread through soil or organic material. It plays a key role in nutrient cycling by breaking down complex matter into simpler compounds for plants and other organisms to absorb.
2. For further evaluative details on 2021 UK City of Culture see, <https://coventry21evaluation.info>.
3. This research received academic ethics approval and clearance from University Group Research Ethics Committee along with full and informed consent agreed by participants prior to, during and post the event.

References

- ACCA (2023), *Integrative Thinking: The Guide to Becoming a Value-Adding CFO*, Association of Chartered Certified Accountants Report, available at: <https://www.accaglobal.com/gb/en/professional-insights/global-profession/integrative-thinking.html> (accessed 23 March 2026).
- Achilli, G., Busco, C., Giovannoni, E. and Grana, F. (2023), "Exploring the craft of visual accounts through arts: fear, voids and illusion in corporate reporting practices", *Critical Perspectives on Accounting*, Vol. 94, 102464, doi: [10.1016/j.cpa.2022.102464](https://doi.org/10.1016/j.cpa.2022.102464).
- Arjaliès, D.-L. and Gibassier, D. (2023), "Can financialization save nature? The case of endangered species", *Contemporary Accounting Research*, Vol. 40 No. 1, pp. 488-525, doi: [10.1111/1911-3846.12810](https://doi.org/10.1111/1911-3846.12810).
- Atkins, J.F. and Maroun, W. (2018), "Integrated extinction accounting and accountability: building an ark", *Accounting, Auditing and Accountability Journal*, Vol. 31 No. 3, pp. 750-786, doi: [10.1108/aaaj-06-2017-2957](https://doi.org/10.1108/aaaj-06-2017-2957).

- Atkins, J.F., Atkins, B., Maroun, W., Barone, E. and Gozman, D. (2023), "Conservation through conversation? Therapeutic engagement on biodiversity and extinction between NGOs and companies", *Business Strategy and the Environment*, Vol. 32 No. 5, pp. 2631-2647, doi: [10.1002/bse.3144](https://doi.org/10.1002/bse.3144).
- Baker, M., Gray, R. and Schaltegger, S. (2023), "Debating accounting and sustainability: from incompatibility to rapprochement in the pursuit of corporate sustainability", *Accounting, Auditing and Accountability Journal*, Vol. 36 No. 2, pp. 591-619, doi: [10.1108/aaaj-04-2022-5773](https://doi.org/10.1108/aaaj-04-2022-5773).
- Bebbington, J. and Rubin, A. (2022), "Accounting in the anthropocene: a roadmap for stewardship", *Accounting and Business Research*, Vol. 52 No. 5, pp. 582-596, doi: [10.1080/00014788.2022.2079780](https://doi.org/10.1080/00014788.2022.2079780).
- Bebbington, J., Österblom, H., Crona, B., Jouffray, J.-B., Larrinaga, C., Russell, S. and Scholtens, B. (2020), "Accounting and accountability in the anthropocene", *Accounting, Auditing and Accountability Journal*, Vol. 33 No. 1, pp. 152-177, doi: [10.1108/aaaj-11-2018-3745](https://doi.org/10.1108/aaaj-11-2018-3745).
- Berger, P.L. and Luckmann, T. (1966), *The Social Construction of Reality: A Treatise in the Sociology of Knowledge*, Anchor Books, New York.
- Bryman, A. and Bell, E. (2015), *Business Research Methods*, Oxford University Press, Oxford.
- Carnegie, G.D. and Napier, C.J. (2023), *Handbook of Accounting, Accountability and Governance*, Edward Elgar Publishing, Cheltenham, UK.
- Carnegie, G., Gomes, D., Parker, L., McBride, K. and Tsahuridu, E. (2024), "How accounting can shape a better world: framework, analysis, and research agenda", *Meditari Accountancy Research*, Vol. 32 No. 5, pp. 1529-1555, doi: [10.1108/medar-06-2024-2509](https://doi.org/10.1108/medar-06-2024-2509).
- Chabrak, N., Haslam, J. and Oakes, H. (2019), "What is accounting? The 'being' and 'be-ings' of the accounting phenomenon and its critical appreciation", *Accounting, Auditing and Accountability Journal*, Vol. 32 No. 5, pp. 1414-1436, doi: [10.1108/aaaj-08-2017-3097](https://doi.org/10.1108/aaaj-08-2017-3097).
- Chilton, G. and Leavy, P. (2020), "Arts-based research: merging social research and the creative arts", in Leavy, P. (Ed.), *The Oxford Handbook of Qualitative Research*, 2nd ed., Oxford University Press, Oxford, pp. 601-632.
- Christ, K.L., Burritt, R.L., Martin-Sardesai, A. and Guthrie, J. (2024), "Academic accounting and interdisciplinary research – Australian evidence", *Accounting, Auditing and Accountability Journal*, Vol. 37 No. 6, pp. 1595-1620, doi: [10.1108/aaaj-02-2023-6297](https://doi.org/10.1108/aaaj-02-2023-6297).
- Davis, H. and Turpin, E. (2015), *Art in the Anthropocene: Encounters Among Aesthetics, Politics, Environments and Epistemologies*, Open Humanities Press, London, UK.
- Davison, J. (2015), "Visualising accounting: an interdisciplinary review and synthesis", *Accounting and Business Research*, Vol. 45 No. 2, pp. 121-165, doi: [10.1080/00014788.2014.987203](https://doi.org/10.1080/00014788.2014.987203).
- Davison, J. and Warren, S. (2017), "Visual methodologies for accounting research", in Hoque, Z., Haynes, K., Parker, L.D. and Covalesski, M.A. (Eds), *The Routledge Companion to Qualitative Accounting Research Methods*, Routledge, London, pp. 112-128.
- Dumay, J. (2014), "Reflections on interdisciplinary accounting research: the state of the art of intellectual capital", *Accounting, Auditing and Accountability Journal*, Vol. 27 No. 8, pp. 1257-1264, doi: [10.1108/aaaj-05-2014-1714](https://doi.org/10.1108/aaaj-05-2014-1714).
- Endangered Wildlife Trust (2021), "Biological diversity protocol", available at: <https://nbnbdp.org/bd-protocol/> (accessed 23 March 2026).
- Finley, S. (2011), "Critical arts-based inquiry", in Denzin, N.K. and Lincoln, Y.S. (Eds), *The SAGE Handbook of Qualitative Research*, SAGE Publications, Thousand Oaks, CA, pp. 435-450.
- Gallhofer, S. and Haslam, J. (1996), "Accounting/art and the emancipatory project: some reflections", *Accounting, Auditing and Accountability Journal*, Vol. 9 No. 5, pp. 23-44, doi: [10.1108/09513579610151944](https://doi.org/10.1108/09513579610151944).
- Gallhofer, S. and Haslam, J. (2003), *Accounting and Emancipation: Some Critical Interventions*, Taylor & Francis, London, UK.

- Gallhofer, S. and Haslam, J. (2019), "Some reflections on the construct of emancipatory accounting: shifting meaning and the possibilities of a new pragmatism", *Critical Perspectives on Accounting*, Vol. 63, 101975, doi: [10.1016/j.cpa.2017.01.004](https://doi.org/10.1016/j.cpa.2017.01.004).
- Giordano, P. (2020), *How Contagion Works: Science, Awareness and Community in Times of Global Crises*, Weidenfeld & Nicolson, London.
- Gray, R. (2002), "The social accounting project and accounting organizations and society privileging engagement, imaginings, new accountings and pragmatism over critique?", *Accounting, Organizations and Society*, Vol. 27 No. 7, pp. 687-708, doi: [10.1016/s0361-3682\(00\)00003-9](https://doi.org/10.1016/s0361-3682(00)00003-9).
- Guthrie, J. and Parker, L.D. (2017), "Reflections and projections: 30 years of the interdisciplinary accounting, auditing and accountability search for a fairer society", *Accounting, Auditing and Accountability Journal*, Vol. 30 No. 1, pp. 2-17.
- Guthrie, J., Parker, L.D., Dumay, J. and Milne, M.J. (2019), "What counts for quality in interdisciplinary accounting research in the next decade: a critical review and reflection", *Accounting, Auditing and Accountability Journal*, Vol. 32 No. 1, pp. 2-25, doi: [10.1108/aaaj-01-2019-036](https://doi.org/10.1108/aaaj-01-2019-036).
- Guzzo, M.S.L., Dias, S.O., Moraes, A., Fagundes, G.M., Ribeiro, W., Alves, K.R. and Taddei, R. (2024), "Artistic practices in the anthropocene", *Annual Review of Environment and Resources*, Vol. 49 No. 1, pp. 223-247, doi: [10.1146/annurev-environ-112922-112400](https://doi.org/10.1146/annurev-environ-112922-112400).
- Jacobs, K. and Cuganesan, S. (2014), "Interdisciplinary accounting research in the public sector: dissolving boundaries to tackle wicked problems", *Accounting, Auditing and Accountability Journal*, Vol. 8 No. 27, pp. 1250-1256, doi: [10.1108/aaaj-06-2014-1732](https://doi.org/10.1108/aaaj-06-2014-1732).
- Jeacle, I. and Carter, C. (2014), "Creative spaces in interdisciplinary accounting research", *Accounting, Auditing and Accountability Journal*, Vol. 27 No. 8, pp. 1233-1240, doi: [10.1108/aaaj-06-2014-1735](https://doi.org/10.1108/aaaj-06-2014-1735).
- Jones, M.J. and Solomon, J.F. (2013), "Problematising accounting for biodiversity", *Accounting, Auditing and Accountability Journal*, Vol. 26 No. 5, pp. 668-687, doi: [10.1108/aaaj-03-2013-1255](https://doi.org/10.1108/aaaj-03-2013-1255).
- Lehman, G. (2021), *Accountability, Philosophy and the Natural Environment*, Routledge, London.
- Lorimer, J., Sandom, C., Jepson, P., Doughty, C., Barua, M. and Kirby, K.J. (2015), "Rewilding: science, practice, and politics", *Annual Review of Environment and Resources*, Vol. 40 No. 1, pp. 39-62, doi: [10.1146/annurev-environ-102014-021406](https://doi.org/10.1146/annurev-environ-102014-021406).
- McGuigan, N. and Ghio, A. (2019), "Art, accounting and technology: unravelling the paradoxical 'in-between'", *Meditari Accountancy Research*, Vol. 27 No. 5, pp. 789-804, doi: [10.1108/medar-04-2019-0474](https://doi.org/10.1108/medar-04-2019-0474).
- McNiff, S. (2008), "Art-based research", in Knowles, J.G. and Cole, A.L. (Eds), *Handbook of the Arts in Qualitative Research: Perspectives, Methodologies, Examples, and Issues*, SAGE Publications, Thousand Oaks, CA, pp. 29-41.
- Milne, G. and Gray, R. (2013), "W(h)ither ecology? The triple bottom line, the global reporting initiative, and corporate sustainability reporting", *Journal of Business Ethics*, Vol. 118 No. 1, pp. 13-29, doi: [10.1007/s10551-012-1543-8](https://doi.org/10.1007/s10551-012-1543-8).
- Nogués-Bravo, D., Simberloff, D., Rahbek, C. and Sanders, N.J. (2016), "Rewilding is the new pandora's box in conservation", *Current Biology*, Vol. 26 No. 3, pp. R87-R91, doi: [10.1016/j.cub.2015.12.044](https://doi.org/10.1016/j.cub.2015.12.044).
- Oakes, H. and Oakes, S. (2015), "An analysis of business phenomena and austerity narratives in the arts sector from a new materialist perspective", *Accounting and Business Research*, Vol. 45 Nos 6-7, pp. 738-764, doi: [10.1080/00014788.2015.1081555](https://doi.org/10.1080/00014788.2015.1081555).
- Oakes, H. and Oakes, S. (2016), "Accounting colonisation and austerity in arts organisations", *Critical Perspectives on Accounting*, Vol. 38, pp. 34-53, doi: [10.1016/j.cpa.2015.10.005](https://doi.org/10.1016/j.cpa.2015.10.005).
- Oakes, H. and Oakes, S. (2019), "An overture for organisational transformation with accounting and music", *Critical Perspectives on Accounting*, Vol. 64, 102067, doi: [10.1016/j.cpa.2018.12.001](https://doi.org/10.1016/j.cpa.2018.12.001).
- O'Dwyer, B. and Unerman, J. (2014), "Realizing the potential of interdisciplinarity in accounting research", *Accounting, Auditing and Accountability Journal*, Vol. 27 No. 8, pp. 1227-1232, doi: [10.1108/aaaj-07-2014-1756](https://doi.org/10.1108/aaaj-07-2014-1756).

- Parker, L.D. and Guthrie, J. (2014), "Addressing directions in interdisciplinary accounting research", *Accounting, Auditing and Accountability Journal*, Vol. 27 No. 8, pp. 1218-1226, doi: [10.1108/aaaj-06-2014-1737](https://doi.org/10.1108/aaaj-06-2014-1737).
- Parker, L.D. and Northcott, D. (2016), "Qualitative generalising in accounting research: concepts and strategies", *Accounting, Auditing and Accountability Journal*, Vol. 29 No. 6, pp. 1100-1131, doi: [10.1108/aaaj-04-2015-2026](https://doi.org/10.1108/aaaj-04-2015-2026).
- Pereira, H.M. and Navarro, L.M. (2015), *Rewilding European Landscapes*, Springer, Cham, Heidelberg.
- Powell, L. and McGuigan, N. (2023), "Responding to crises: rewilding accounting education for the anthropocene", *Meditari Accountancy Research*, Vol. 31 No. 1, pp. 101-120, doi: [10.1108/medar-06-2021-1333](https://doi.org/10.1108/medar-06-2021-1333).
- Power, M. and Gendron, Y. (2015), "Qualitative research in auditing: a methodological roadmap", *Auditing: A Journal of Practice and Theory*, Vol. 34 No. 2, pp. 147-165, doi: [10.2308/ajpt-10423](https://doi.org/10.2308/ajpt-10423).
- Reilley, J. and Löhlein, L. (2023), "Theorizing (and) the future of interdisciplinary accounting research", *Critical Perspectives on Accounting*, Vol. 93, 102578, doi: [10.1016/j.cpa.2023.102578](https://doi.org/10.1016/j.cpa.2023.102578).
- Roberts, J. (2009), "No one is perfect: the limits of transparency and an ethic for 'intelligent' accountability", *Accounting, Organizations and Society*, Vol. 34 No. 8, pp. 957-970, doi: [10.1016/j.aos.2009.04.005](https://doi.org/10.1016/j.aos.2009.04.005).
- Russell, S., Milne, M.J. and Dey, C. (2017), "Accounts of nature and the nature of accounts: critical reflections on environmental accounting and propositions for ecologically informed accounting", *Accounting, Auditing and Accountability Journal*, Vol. 30 No. 7, pp. 1426-1458, doi: [10.1108/aaaj-07-2017-3010](https://doi.org/10.1108/aaaj-07-2017-3010).
- Snowden, F.M. (2020), *Epidemics and Society: From the Black Death to the Present*, Yale University Press, New Haven, CT.
- Spiggle, S. (1994), "Analysis and interpretation of qualitative data in consumer research", *Journal of Consumer Research*, Vol. 21 No. 3, pp. 491-503, doi: [10.1086/209413](https://doi.org/10.1086/209413).
- Sullivan, G. (2010), *Art Practice as Research: Inquiry in Visual Arts*, Sage, London.
- Taylor, S. and Ladkin, D. (2009), "Understanding arts-based methods in managerial development", *Academy of Management Learning and Education*, Vol. 8 No. 1, pp. 55-69, doi: [10.5465/amle.2009.37012179](https://doi.org/10.5465/amle.2009.37012179).
- Thomson, I. (2021), "Designing environmental impact-valuation assemblages for sustainable decision-making", in Bebbington, J., Larrinaga, C., O'Dwyer, B. and Thomson, I. (Eds), *Routledge Handbook of Environmental Accounting*, 1st ed., Routledge, pp. 236-250.
- Vaughan, J. (2023), "Accounting for change", available at: <https://talkingbirds.co.uk/2023/06/14/creative-accounting/> (accessed 23 March 2026).
- Walters-York, M.L. (1996), "Metaphor in accounting discourse", *Accounting, Auditing and Accountability Journal*, Vol. 9 No. 5, pp. 45-70, doi: [10.1108/09513579610367242](https://doi.org/10.1108/09513579610367242).
- Ward, J. and Shortt, H. (2020), "Using arts-based methods of research: a critical introduction to the development of arts-based research methods", in Ward, J. and Shortt, H. (Eds), *Using Arts-Based Research Methods: Creative Approaches for Researching Business, Organisation and Humanities*, Palgrave Macmillan, London, pp. 1-13.
- Yin, R.K. (2018), *Case Study Research and Applications: Design and Methods*, 6th ed., SAGE Publications, Thousand Oaks, CA.

Corresponding author

Nicholas McGuigan can be contacted at: nicholas.mcguigan@monash.edu