Sustainability certification as marketisation: Rainforest Alliance in the Sri Lankan tea production industry

Amila Munasinghe, Thomas Cuckston & Nick Rowbottom

a Department of Accountancy, University of Kelaniya, Kelaniya, Sri Lanka; b Department of Accounting, University of Birmingham, Birmingham, UK

To cite this article: Amila Munasinghe, Thomas Cuckston & Nick Rowbottom (2021): Sustainability certification as marketisation: Rainforest Alliance in the Sri Lankan tea production industry, Accounting Forum, DOI: 10.1080/01559982.2021.1893053 To link to this article: https://doi.org/10.1080/01559982.2021.1893053

ABSTRACT

Unsustainable production is a root cause of numerous social and ecological problems. Whilst sustainability certifications face criticism for exacerbating greenwashing, comparative studies have identified improvements in social and ecological outcomes on certified farms. In this paper, we investigate the process by which a sustainability certification can enable a production industry to move beyond mere greenwashing. We conceptualise sustainability certification as a process of marketisation, organising economic activities within a production industry in ways that can enable new forms of thought and action. To examine this marketisation process, we study the case of Rainforest Alliance certification in the Sri Lankan tea production industry. We draw on an extensive six-month period of fieldwork, involving 74 semi-structured interviews with people working across the industry. We find that accounting devices deployed in this marketisation process create new visibilities within the industry to distinguish sustainability-certified tea as a marketable economic good, to equip producers to become economic agents capable of participating in markets for sustainability-certified tea, and to construct an economic exchange connecting supplies from certified tea estates with demands from ethically minded consumers. Our findings contribute to research on accounting for sustainable development, shedding light on the process by which, despite ongoing concerns regarding greenwashing, sustainability certifications can bring about positive impacts on social and ecological outcomes.

KEYWORDS:

Sustainable development certification Sri Lanka production agriculture agencement