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Slow management and accounting for a socio-ecological transition: the case of agro-ecology

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1. Introduction

In this paper, we assert that a sustainable farming organisation in agro-ecology can provide an illustration of slow management practices in the socio-ecological transition of economic systems. Its very simple and manageable accounting approach may be an inspiration for business models in other fields of activity. The essential, pioneering and inspiring role of agriculture has been acknowledged. As Altieri argued: “agriculture is intimately linked to advances in the social, cultural, environmental and economics spheres. Agriculture is a biological and ecological activity that interacts closely with socioeconomic systems that prevail around the globe, and cannot be separated from them.” (Altieri 1998, 234).

The concept of slow management is applied to the agro-ecology domain and contrasted with the fast management mainstream practices. It can be associated with a wider social movement that is now expanding around the philosophy of “slow life” as an alternative to the extension of the fastness in a multitude of industries. A plurality of patterns promote slow versus fast: Città-slow, Slow home, Slow school, Slow money, Slow marketing, Slow art, Slow science, Slow film, Slow health, Slow fit… All these orientations, ranging from the very committed and the very flexible approach, make a long list and show that slow life (personal, professional or public) is emerging against the accelerating rhythms.

The starting point of this phenomenon is the philosophy of the international Slow Food movement, founded in 1989 in Paris. Initiated by the Italian Slow Food Arcigola, born in 1986 in Piedmont (Italy), the movement is based on a philosophy of pleasure and slowness to address the standardization of the agriculture, to contrast the fast food culture and to promote the local expertise. In the fast food culture, the pleasure of sharing our food and having a good time is lost to the profit of increasing productive, labour time. The quality of fast food is very questionable and there is a clear addiction effect that intoxicates us (Schlosser 2003).

The conceptualisation of slow management started very timidly with two books. The first one is written by Bruch and Ghoshal (2004) and based upon the observations that management activities leave very little room for reflection. These two authors suggest that managers should change the way they recognise and treat the most critical issues of the organisation they manage. One of their main recommendations is “slow management”, that is described as the practice of reducing, prioritising and organising requests and choosing to treat them or not. In this way, the manager creates a space for the tasks that are essential.
The second book is written by Jean-Carl Honoré (2004), who discusses the application of the philosophy of slow to various practical domains, including the management activities, and explain the link between management and Slow Food, without using nevertheless the term Slow Management.

The conceptual basis of slow management is thus very weeak. We shall address this issue by our attempt to initiate a pioneering research in this field. In our view, slow management is derived from the sustainability and de-growth perspective, with at its core this fundamental question: what management science for the socio-ecologic transition?

Clearly, it is necessary to adopt a new approach of management and the existing practices may provide a guiding line for its implementation. After a preliminary presentation of our original definition of slow management, we shall derive some characteristics of slow management practices in the agro-ecology context and finally address the accounting practice in an organic farming case study.

2. Slow management is associated with the economics of de-growth

In a preliminary way, we can introduce slow management as a set of forms of management alternatives to the contemporary dominant forms of management, as slow food is an alternative to fast food. Inspired by slow food, which has spread in response to fast food, slow management spreads in response to fast management or “growth management”, also because the fast food is a product of fast management. Fast management is a management style of the growth paradigm: “higher, faster, and stronger”, not attempting to create value for all, but merely concerned about the appropriation of money for a few and some crumbs for all the others (Faÿ 2004). Moreover, the natural dynamics of Fast Management does not provide time for breaks, stabilization, reflection or delays. Fast management is not the only way to manage an organization and the management itself does not require speed. Indeed, the management is the set of all the techniques of organizing resources that are implemented for the administration of an entity to obtain a satisfactory performance. This entity may be a business, but also any other human organization.

“The core question for 21st century economics is no longer how nations get rich, but how they “manage without growth” (Victor, 2008), i. e. how can degrowth become stable and prosperous (Jackson, 2009).” (Kallis,

Kerschner, Martinez-Alier 2012, 172). The fundamental error of mainstream economic approaches is to separate and frequently to oppose economy and ecology (Georgescu-Roegen 1971). The economic sphere is embedded in the Biosphere and economics is a form of applied ecology in which economic activities are operated by exo-somatic human organs (cars, phones, tools and other technological devices) and functions. These exo-somatic functions allow humans to act upon their environment (consciously or not) for a better comfort and quality of life. Economics is concerned with the production and consumption of these exo-somatic human organs. In the same spirit, management for growth or fast management is concerned with the production of higher and higher amounts of goods and services.

Today, our western civilization has imposed its growth and development model and faces a huge crisis, jeopardizing its own sustainability both from an economic and from an ecological point of view. At the crossroads, we need to change the way we think about economics, to accept a deep reorientation of our production and consumption model.

With the aim to overcome the limits of the dominant model, we propose a slow management approach as a transforming tool of our business models. There is no obsession for the shareholder created value, no manipulation of the joy of life and vital energy for financial purposes.

2. 1. What slow management is not

Slow management is a complete change of approach as well as the slow food is not merely a suppression of the use of pesticides such as bio-industry is in order to sell to the organic-consumer. It is not just the introduction of some patches to Fast Management practices to renew performances, as we can see in the green washing practices, surfing on the sustainable development concept. The ambiguity of the term sustainable development and its multiple definitions (The Bruntland Report already offered six different definitions) are designed to be business friendly.

Slow management does not limit itself to spending some time to "sell" the company's mission, vision and values to the personnel, in order to “possess” the souls of the employees beyond their labor (Lordon 2010). Moreover, Slow Management does not insist on competition and demand simply to the managers to appear close, to reassure and to be comprehensive to the rest of the personnel without changing the substance.

Slow management is not an ideology, because it does not offer a turnkey alternative to the dominant model, but a variety of forms, variety similar to what can be found in the social economy and fair trade spheres (Gadrey 2010).

Similarly, our slow management approach does not embrace Social Darwinism. Consequently, competition cannot be accepted as the only form of relationship between men and between organizations even when resources are limited (Viveret 2005).

2.2. What slow management is

In our view, slow management is one way to coordinate human actions in a collaborative environment, in order to build stable relationships with long-term customers and suppliers. Slow management proposes that the forms of relationship between men or between organizations are primarily a social choice that predetermines any economic activity. We assume that values are a necessary condition to achieve a sustainable model. The coordination of production and trade must simply contribute to this achievement. Slow management involves and coordinates free small-scale organizations and it is based on values such as trust, cooperation, sustainability and respect for human and nature, which induce an attitude of individual responsibility. The debate about what the company must make, how much, what kinds of jobs and salaries, and many other things, must be open up to all the stakeholders as these issues have common shared and social consequences.

We wish to bring novelty in the management field. Slow management is a transverse concept to the other slow movements. It is a concept of socioeconomic ecology, beyond the material well-being as synonymous of human comfort, pursuing the psychological well-being, the personal development by respecting human differences. We need to remember that the so-called professional relationships are first and foremost human relations. Slow management thus fits within the broader slow life concept, where the word “slow” evokes a deep paradigm shift, not just a decelerating attitude. We suggest four pillars a new managerial approach.

For a conscious change

We realize that our vital and natural processes require a relative slowness and that our living environment, driven by rapid technological developments, is incompatible with them. The changes cannot be properly assimilated, or rejected by society, without this awareness, without taking our time.

For ending with human resources

The principal point here is to break with the concept of "resource" that emphasizes the ‘productive’ aspect of human kind and that induces thinking that people are replaceable by other people or even a more productive machine. Slow management approach endorses Henry Mintzberg’s (2008) famous sentence “I am not a human resource, I am a human being!” and Kantian philosophy of recognizing human beings as the “ends” and not as “means” to an end.

For placing economy within ecology

Rather than leaving the market blind forces to fatally exploit and exhaust the world resources, slow management believes that it is impossible

to separate the economy from the ecology. The economy is part of the ecology, because the economy is the management of resources, the reduction of waste and the satisfaction of the demand in line with the land capability in terms of renewable energy, fertile land, water and climatic conditions.

For the small and beautiful

We consider that the small size of the productive units and their proximity with the consumer and partners are better suited to integrate into a natural ecosystem and to break with the logic of rationalization and centralization of decisions. Slow Management promotes the creation of autonomous organizations in order to avoid the disadvantages of industrial ecology whose trades of waste materials are very rigid and binding (Schumacher 1973).

3. Slow versus fast management in agro-ecology : the French case

In the agro-ecology field, slow values have been introduced into the value chain, which is constructed around food. The four pillars of slow management already exist.

First, the conscious change of perspective arose from the main concerns around our health and the producing conditions, the slow rhythms of nature, and also the drawbacks of productive, fast agriculture. Awareness is at the very basis of the ecological transformation of agricultural practices.

Secondly, the mentality of the farmer as a “human resource” in a very complex value chain is challenged by the agro-ecology, in which monoculture and over-specialised production have lost momentum. Human values are part of the relationship between farmers and clients, as farmers no longer consider themselves as suppliers of the food industry. Human beings are considered “ends” and not “means” – solidarity, respect and confidence are the main shared values.

Third, agro-ecology is respectful of land capability, using renewable energy, water, climate conditions and directly contribute to place the economy within ecology.

Fourth, by reducing the distance between producers and consumers, agro-ecology fits the small size and proximity pillar of slow management. Proximity facilitates transitions in modes of production and distribution, which on its turn allows generating higher revenue for producers and cheaper products of better quality for consumers.

To sum up, solidarity, confidence, respect and proximity are the core slow management practices in agro-ecology.

Proximity is primarily created with forms of direct sales. The most popular examples of direct sales in France are producers' markets, producers' shops and so-called 'AMAPs (*Association pour le maintien d’une*

agriculture paysanne, founded in 2003). Other, lesser known examples are what we call *AMAP+, AMAP++,* self sufficiency urban agricultural projects and box schemes operating without a third party (distributor).

Proximity in the sense « slow », implies not only a geographical approach between producers and consumers, but also a mental approach. Indeed, only by living close to a farm where one procures products, consumers can regularly engage with the producer and familiarise itself with the difficulties (and advantages) of agricultural production. It is this regular contact that allows to elaborate and render sustainable the relationships. On the one hand this mental proximity will facilitates the development of confidence in the production methods of the producer and on the other hand it will create solidarity and interest in the participation of the risks associated with agricultural production.

In the scheme below (Table 1), the examples stated above are classified according these two dimensions of proximity.

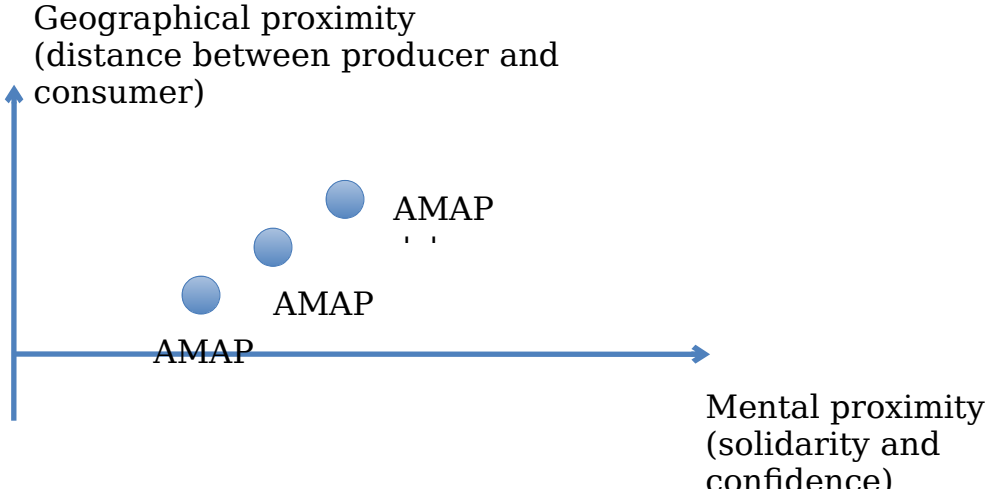


Table 1. Classification of projects according two dimensions of proximity

When evaluating these examples against the three main values of slow management – good, clean, solidary–, we can observe that all are relatively good and clean providing the products ~~are~~ harvested at maturity (good), that production is organic and/or agro-ecological (good, clean) and that products are produced locally (clean).

However, only the models characterized by a clear geographical and mental dimension of proximity, such as *AMAP+, AMAP++* self sufficiency, correspond with the collaborative, cooperative and 'solidarity' dimension of slow management. Indeed, only when the production risk and the work are structurally shared between producer and consumers one can consider the model 'solidary'. In this context we can observe that the advance payments made by the customers to producers do not necessarily imply the share of the production risk or the work, such as it is the case in box schemes. This

payment alone does not render the model 'slow'.

Another element determining whether or not a model is solidary, is the sales price. In models such as *AMAP+* and *AMAP++* the value of a harvest share is calculated as:

(production cost + cost of infrastructure + revenue of producer) / number of consumers.

In these two socio-economical models, the producer manages its accountancy transparently. All the consumers thus know his real revenue and they can, in dialogue with him, establish a correct reward for his work and know-how. That is the 'solidarity' value of slow management. We take a closer look at the model *AMAP++* and evaluate it against the detailed characteristics of slow management.

AMAP++ is a form of *CSA* (*Community-supported agriculture*) in which consumers do the harvesting. They buy their part of the harvest in advance and come to pick their part of at the farm when this convenes for them, respecting the indications of the producer with regard the nature and the quantity of the harvest. This model implies frequent visits to the farm in order to make the subscription profitable for the consumer: two to three visits per month on average. Just like in a CSA, consumers can occasionally participate in workshop organised by the producer. In addition, consumers can participate financially in the infrastructure of the farm. In fact this model concerns coproduction between producer and consumers, implying an engagement of the consumers in time corresponding with 24 to 36 visits of the farm per year. In Belgium, farmers who produce according this model are grouped into a network called *CSA network*.

The model can be considered as an ideal-type for slow-management practices, as resumed in Table2. Compared to the main fast management characteristics, the slow management practices favour qualitative indicators rather that monetary, quantitative measures of profit and benefit. Quality regards either the environment or the social aspects of production and consumption. It has a long-term perspective in envisioning its outcomes, thus focusing on sustainability rather than on rapid productive gains and market prices. As a consequence, there is no overproduction and speculation because production adapts to real demand, in a self-regulating perspective. The management style is not control, but a smooth adaptation to climate conditions and potential variations of demand, on a local basis. People are more important than monetary gains, they respect and trust each other in a community. Individualism is replaced by solidarity, competition by complementarity. For the satisfaction of all participants involved Economic measures serve the ecological outcome, without searching for permanent improvements in productivity. The social, human aspects of slow management belong to ecology.

Characteristics	**Fast Management**	**Slow Management**
Economic		

1. Indicators	Quantitative (monetary values)	Qualitative (difficultly reducible to monetary values)
2. Time lapse taken into consideration	Short term	Long term
3. Management method	Control	Self regulation
4. Value chain	Long	Short
5. Commercialized volumes	Big	Small
6. Commercial margins	Weak	High
7. Correlation consumption and production	Overproduction and speculation	Production adapted to real demand
8. Capitalisation	High	Low
9. Productivity	Growth	Stable
Ecological		
1. Nature of products	Artificial	Natural
2. Diversity of production	Standardisation (monocultures)	Diversification (biodiversity)
3. Primary sources	Rather use of fossil resources and other resources are considered as unlimited	Rather use of renewable resources and other resources are considered as limited
4. Human participation	Few persons	Lots of persons (producers and consumers who harvest)
5. Nature of relations	Competition	Complementarity
6. Subject of reference	Individual	Community
7. Objectives	Growth and profit for limited amount of persons	Satisfaction and value for all who are implied

Table 2. Characteristics of slow versus fast management in AMAP ++

In this perspective, it may be argued that one potential limit to the implementation of slow management is economic survival and the underlying question is whether slow management is incompatible with our current economic system named capitalism. Sombart (1916) in his work *"Der Moderne Kapitalismus"* emphasized the paralellism between the emergence of capitalism in the beginning of the 20th century the evolution of the private firm accounting at the time. Despite the fierce critics based on historical evidence against his assertion, there is one important point that should remained : accounting and economic systems are indissociable. Actually today accounting principles, standards and principles are inevitably enrolled in debate on economic issues. Accounting system appeared as the scapegoat in the recent financial crisis. Therefore accounting plays an increasing challenging role in our society. The slow management economic organizations would certainly mobilize the same double-entry-bookkeeping accounting dated back to the 14th century, but the interesting question is how . this ~~Can we build an~~ accounting ~~model~~ is implemented to translate ~~that promotes and sustains~~ slow management, in a broader de-growth perspective and how the accounting outcome shade the collective representation and the behaviour of its users?

Based upon a case study in agro-ecology, we will show in the next session how accounting can be used as a forum for discussion between the members involved in the ecosystem and how the double entry bookkeeping mechanism in accounting helps them in the search for an equilibrium between the ecosystem members' commitments and expectations and by the way translate the sustainability spirit that animates the ecosystem.

4. The case of an organic farmer

The case we depict here is an illustration collected from Belgium. Through this case study we illustrate the use of an accounting presentation as a tool to discuss with his investors/consumers and how the clauses in the initial informal agreement was translated into the accounts in terms of expectations and commitments. This case study is an illustration that the double-entry bookkeeping can be used for other purpose that the one that generates growth and perpetrates the capitalist spirit in looking for perpetual surplus of the capital invested. We can say that the double-entry bookkeeping (DEB) mechanism helps to promote sustainability and de-growth by helping people to balance economic and ecological purposes.

The organization is a small enterprise set up by an entrepreneur in organic farming based on an agreement adopted with a number of consumers according to the CSA model. The producer and his 100

costumers form a community. This model fits the economic and ecological features of slow management. The organization looks like a “social contract” between all the members of the community, here composed of the entrepreneur and his loyal customers. The farmer can only promise to provide vegetables cultivated in respect to the environment. The entrepreneur cannot warranty the quantity of vegetables furnished to the members, as he does not use fertilizers. All the members will share what the nature can deliver in mutual respect to each other. The farmer must respect the productive processes and operational methods as they are established in the initial project. Here we can understand that these processes and methods concern the vegetables production. The farmer promises not to use chemical fertilizer, neither the tractor if not necessary.

Under this “contractual system”, the producer has to declare any excess in terms of revenues if the excess is significant. The members have to come to the farm to harvest the products and in case of necessity they have to participate to other works like pouring the plants or paying more if the entrepreneur can show that the annual contribution is not sufficient. All the costs forecasted for the functioning of the activities will be discussed in transparency with all the members of the firm to fix the salaries and the fees allowing the entrepreneur to have a decent existence and all the costs incurred by the activities. All these costs constitute the basis to fix the price of the annual contribution per member. The competition based on price cannot exist, as the relation between the producer and the customers is mutual trust. The consumers want to have products cultivated by this entrepreneur. This business model can be multiplied in order to answer to the demand. But the commercial competition as we can see on the markets is not conceivable. The business is handled in respect to the ethical rules generally set up and accepted by the firm community.

CAPITAL	Net	**SOURCE OF CAPITAL**	
Fixed Assets		**Financing**	
Land	31000	**resources:**	31 000
Tractor and electricity equipment	19 417	Equity **Income = zero**	
		Liabilities	
Cash	15 283	Contributions from consumers (prepaid)	35 000

Eco sys tem

Know-how of the organic farmer Implications from the consumers Social contract and mutual respect of the members within the community	Non monetary	Actions to respect the farmer's conditions to carry out the social contract	Non monetary
Natural resources exploited in respect of the standards	Non monetary	Actions to preserve natural resources	Non monetary
Total CAPITALS		**= Total SOURCES OF CAPITALS**	

Table 3 Ecosystem Balance Sheet of the organic farm

The case of the organic farmer shows that it is not possible neither necessary to use the monetary conversion to register the events concerning the economic activities. The monetary nominalism principle, ~~one~~ one of the prerequisites of modern accounting supposes that everything can be translated into monetary value and therefore the components that are not evaluable do not integrate the computation system.

In our case study we have shown that an organisation cannot exist independently from its social, economic and natural environment. Indeed, economic activities resettled into their biosphere (economic, financial, social and global level) show that many items of the biosphere cannot be reasoned in terms of monetary value or value exchange but they prevails from human actions, behaviour and their interactions.

Actually, how can we translate into monetary terms the commitments of a person in doing something or not doing something? The on-going assumptions of happiness, success, performance, development progress based solely on the quantitative measurements shade off the notion of less thanks to it the notion of more gains its meaning and its real existence.

The ecosystem balance sheet in our case study prevails all stakeholders' responsibility in the struggle to sustain human societies' living conditions, are they natural, economic and/or social. In this case, the farmer possesses the knowledge and the know-how but the most important leverage consists in his decision to mobilize his knowledge and know-how to undergo his project. His project is not an individual separate action but it generates a

kind of social contract, conveying and sharing their understanding and convictions. All the efforts tangibles (converted in monetary values) or intangibles as initiatives to tackle human, social and/or natural issues presented in the balance sheet would shape the representation of the firm not as a disconnected entity but an integrated component of the society to whom each of us has rights and duties to preserve it.

In the following table, we present the commitments and expectations equilibrium table of the organic farmer presented by him to the members of the community every year. He gains a satisfying revenue of 18 000 per year, and each of the 100 members consumers pays him 350 per year. The income (I) must be at balance at the end of the year. In this model, there is no incentive for higher profit, higher productivity. The only outcome is balance with decent revenue, established not by market forces and competition, but by the social agreement between the farmer and the 100 members of the community.

Commitments		Expectations	
- Commitments in terms of consumptions for the business: ▪ seeds ▪ depreciation of equipment ▪ others expenses for the productive activities	 5600 8500 1 000	Expectations of revenues from the consumers: 350 x 100 members Complementary revenues coming from fruits trees	35000 500
- Commitments to pay financial interests	0		
- Commitments to pay the opportunity costs on the investment done by the entrepreneur in purchasing the land 31 000 x 4%	1 240		
- Contractual commitment to pay the farmer for his work on the land: wages and insurance fees for him and his family - Commitments to promote the human capital: implementation of the rules fixed by all the members who accept to consume less if the land can not provide the quantity expected and participate to the functioning of the farm.	18000 Non monetary	Monetary or non monetary revenues dedicated to the social sphere: + the farmer is happy to do something that he likes ; + the members consumers are happy to have products with high nutrition qualities ; + a well-being environment for all the members of the community	Non monetary
- Commitments to preserve the natural resources and their reproduction.	Non monetary	Non necessary revenues dedicated to preserve the nature	Non monetary
Income = Total Revenues – Total Commitments	**I must**		

I is an indicator that the entrepreneur must control in order to maintain the equilibrium in order to assure the sustainability of all the types of capital: human, natural and economic and financial capital.	**be at balance**			

The representation of the commitments and expectations equilibrium table that we proposed may appear as a utopia in the market prevailing economic system. But here expectations may be considered as benefits for different profiles of stakeholders and not only investors or shareholders as it is usually used in private accounting models. Human beings in carrying out their activities personal, professional, social have the legitimacy to expect for retribution: financial remuneration, personal satisfaction, personal development, community integration and participation. These expectations are described in the equilibrium table and they encompass the environment in which firm is embedded and obtains the required resources to perform. On one hand the equilibrium table makes visible the commitments required in respect to expectations and therefore obliges actors to be aware of the investments required in order to reach the expectations; and on the other hand, equilibrium means equality between the different profiles of stakeholders. Expectations or profit is not destined to a category of person (the shareholder) or to a specific firm.

Our model constitutes a clear cut from the private accounting (or financial accounting) entity principle that considers the firm as an isolated object disconnected from its environment and the private property rights based representation.

The intangibles elements can be an asset or a liability. So far intangibles implicitly refer to assets. Provisions proposed by some environmental accounting (Richard, 2012) may be considered as liabilities. But if we adopt the notion of ecosystem in accounting for the economic activities of a firm, it would be a must to anticipate liabilities such as the actions that should be done in order to respect the equilibrium between economic and ecological expectations and commitments.

5. Conclusion

Slow management introduces a new way of representing an economic organization not as an independent object disconnected to its natural and social spheres. Slow management reminds that activities whatever they may be are undergone by human and should be at the service of human. As human survival depends on the biosphere composed of natural, economic and social spheres, the notion of slow will take into account of these

interdependent relations and assure conditions for their sustainable harmonization.

Slow management did not require more rules nor more regulations. It invites to more social consideration and dialogue among people. It advocates consciousness, humility and responsibility from each of the members of the society.

Slow management did not appeal for revolution but it calls for collective reactivity to face the reality and the risks that endanger our life and the existence of the future generations.

Slow management prevails development but a sustainable development of all the spheres concerning human through the equilibrium between commitments and expectations.

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