Climate (In)Justice: Decolonizing Public Sector Climate Accountability and Accounting in and for the Majority World

Abstract

Purpose: While climate change has caused catastrophic consequences for both human and non-human habitats in the Anthropocene era, its impacts are unevenly distributed across the globe. Existing global climate change policies, discourses, and practices—promulgated and adopted worldwide—fail to account for the systemic structural, political, historical, cultural, social, and economic inequalities between the Majority and Minority World. Inspired by the decolonization agenda, this paper aims to deconstruct the Western technocratic theorization of public sector climate accounting and accountability from a Majority World perspective.

Design/methodology/approach: Theoretically, the paper draws from a critical 'climate justice' lens and Latour's (2017) concept of "down to earth" to critique the limitations of dominant scientific and technocratic approaches of public sector climate accounting and accountability, which have perpetuated socio-environmental injustice. It also advocates for a new climatic regime—'Terrestrial'—that offers an alternative politics which leads toward the earth. Empirically, the paper draws from three empirical narratives to illustrate how climate injustices materialize in practice in the Majority World.

Findings: The paper argues that meaningful climate accountability requires reimagining political orientations beyond Minority–Majority national frontiers and adopting a planetary ethic that restores humanity's relationship with the earth. It urges international agencies and Global South states to address climate injustice by implementing a practical climate accounting and accountability framework comprising: (1) prioritising local resilience and adaptive capacity over mitigation-focused agendas; (2) resisting neo-colonial extractive practices and exploring commonwealth governance alternatives; (3) fostering communitarian, Indigenous-informed participation; (4) rejecting hierarchical, technocratic approaches; and (5) developing alternative contextually grounded practices sensitive to local socio-political, cultural, and environmental realities.

Research limitations/implications: Future research on public sector accounting and accountability for climate change must move beyond descriptive assessments toward transformative frameworks addressing climate injustice in the Majority World. This includes examining the empirical application of novel climate accounting models above, theorising the potential and limitations of accounting tools for adaptation, advancing participatory accountability practices, exploring alternative accounting possibilities, and extending inquiry into Commonwealth governance. Latour's ideas—especially the "new climatic regime," the terrestrial approach, and the empirical science of nature-as-process—also provide valuable avenues for reimagining how climate accounting can be theorised and enacted in practice.

Practical implications: The paper develops a practical climate accounting and accountability framework for the Majority World, encapsulating five key features: (1) prioritising local resilience and adaptive capacity over mitigation-focused agendas; (2) resisting neo-colonial extractive practices and exploring alternative models of commonwealth governance; (3) fostering communitarian, Indigenous-informed participatory initiatives; (4) rejecting hierarchical, technocratic approaches to accounting and accountability; and (5) advancing contextually grounded practices attuned to local socio-political, cultural, and environmental realities, thereby addressing climate injustice in the Majority World

Originality/value – Little research theorizes public sector climate accounting and accountability from the Majority World perspectives.

Keywords: Climate change, Majority World, Public Sector Accountability, Climate injustice, participation, commonwealth governance

Paper type: Conceptual paper

1 Introduction

In this paper, we pose a fundamental question: What should accounting and accountability for climate change look like in the Majority World[1] (Uddin, 2025), and how should it differ from the Minority World[2]? We situate this political question within public sector accounting scholarship (PSAR) (Hood, 1995; Jayasinghe et al., 2025; Lassou et al., 2024; Steccolini, 2019), aiming to reframe how Global South states recalibrate their public climate change policies, governance, administration, and interventions as accountability practices[3]

Inspired by the decolonial agenda(Sauerbronn et al., 2021), we seek to deconstruct the prevailing Western scientific rationalization and quantification model of climate change accountability, which neglects the systemic structural political, historical, cultural, social, and economic inequalities between the Minority and Majority World. Drawing on the critical theoretical notion of climate (in)justice(Crawford, et al, 2023;Perkiss, 2024), we argue that Western conceptualizations of climate change discourse and accountability have been predominantly top-down, narrowly shaped by capitalist calculative logic, and imposed on Global South states in ways that disregard their postcolonial histories and socio-cultural contexts. On the one hand, global climate change discourse compels Global South states to adopt technocratic, quantification-based governance and accountability mechanisms to maintain legitimacy under pressures of institutional isomorphism. On the other hand, such governance reproduces neo-colonialism, ignoring postcolonial socio-economic realities and engendering climate injustices, including land dispossession, Indigenous marginalization, and environmental degradation (Lassou, & Hopper, 2016; Lassou et.al, 2019)

Accordingly, we advocate for a more diverse, alternative, and southern epistemic pathway for climate change discourse and accountability, primarily emphasizing a bottom-up approach. This nuanced accountability framework highlights social inequalities perpetuated by dominant market-based climate policies and accountability while being more attuned to postcolonial Indigenous value systems and structures. We ground our argument in Bruno Latour's (2017) theoretical lens of Down to Earth, which advances a new climatic regime called the 'Terrestrial.' Latour posits that politics should move toward the Earth rather than being bound by national or global boundaries. His premise challenges conventional views of the Earth as a passive space, milieu, or background inhabited by humans, instead recognizing it as an agent that reacts to, influences, and constrains human actions. This new climatic paradigm calls for dismantling the Global-Local and Majority-Minority dichotomies, integrating ecology—particularly climate change—into public life.

Empirically, we illustrate climate injustice through three empirical accounts, each of which illustrates the diverse and distinct ways in which climate injustices are inflicted upon the Majority World. Case 1 reveals how formal accountability mechanisms associated with the Green Climate Fund systematically disadvantage Global South states due to entrenched North–South power asymmetries. Similarly, Cases 2 and 3 expose the distinct forms of vulnerability experienced by marginalized communities in Malaysia as consequences of climate change. The former demonstrates how hierarchical climate accounting practices

[1] Majority world also means Global South, postcolonial context, non-western context, colonised or east local, emerging economies, developing countries, less developed countries, third world
[2] Minority world also means Global North, Western context, coloniser, global, developed countries, First world.
[3] Accountability practice here includes techno-managerial processes of measuring, calculating, recording, and reporting performance within public sector as well as the normative, ethical, obligatory, relational, and ideological aspects of doing so.

have overlooked the lived realities of flood-affected populations in East Coast Peninsular Malaysia, whereas the latter underscores how indigenous climate justice activism has emerged in response to dominant climate change discourses of energy transition in Sarawak. Collectively, these studies were selected because they offer compelling and peculiar insights into the multifaceted manifestations of climate injustice across the Majority World, from technological, social, and political spheres, thereby justifying the urgent need for an alternative model of climate accounting and accountability.

Building on these theoretical and empirical insights, we argue that meaningful climate accountability requires reimagining political orientations beyond Minority–Majority national boundaries and embracing a planetary ethic that restores humanity's relationship with the earth. We propose a nuanced framework for climate accountability and accounting that Global South states and international agencies can pragmatically apply in practice. Centring climate justice, this framework emphasises:
(1) prioritising local climate resilience and adaptive capacity over mitigation-led strategies;
(2) resisting neo-colonial extractive practices by exploring alternative forms of commonwealth governance;
(3) advancing communitarian-led, participatory initiatives grounded in Indigenous epistemic traditions;
(4) rejecting hierarchical and technocratic approaches to accounting and accountability; and
(5) designing alternative systems of accounting and accountability that respond to local socio-political and cultural contexts.

Given the normative and conceptual orientation of this paper, Section 2 situates it within a distinctive accounting literature, highlighting the limitations of technocratic approaches. Sections 3 and 4 outline the dual theoretical foundation: the concept of climate injustice and Latour's (2017) notion of *Down to Earth*. Section 5 presents three empirical exemplars that illustrate how climate injustice materialises in practice. Section 6 then reflects on pragmatic implications on public-sector climate accounting and accountability in the Majority World, followed by implications of future research in Section 7.

2. Public Sector Accounting- Beyond Technofixation for Climate Change Accounting and Accountability

Over recent decades, public sector accounting research (PSAR) has been strongly shaped by the neoliberal rationalities embedded in the New Public Management (NPM) paradigm (Guthrie et al., 1999; Hood, 1995; Roberto et al., 2025). This trajectory has revealed the pervasive influence of market-oriented logics across public institutions, where economism, utilitarian efficiency, and performative legitimacy dominate governance. NPM represents the colonization of the public sphere by quasi-market technologies—performance metrics, costing tools, and budgeting systems—that recast bureaucratic administration as a site of calculative rationality.

Although PSAR has examined the relationship between NPM and sustainability (Ball et al., 2014; Leoni et al., 2021), limited scholarship addresses its intersection with climate change accounting (Andrew et al., 2010; Ehalaiye et al., 2024). This lacuna is troubling given that climate change constitutes the most urgent ecological crisis of the Anthropocene. Global frameworks such as the Paris Agreement, the SDGs, and the United Nations Framework Convention on Climate Change (UNFCCC) aim to institutionalize commitments to zerocarbon transitions and climate adaptation; however, these frameworks are deeply shaped by Western epistemic authority, imposing normative scripts that guide how Global South states conceptualize and act on climate imperatives (Young, 2017).

Parallel to this diffusion is the rise of calculative technologies—carbon accounting, GHG inventories, and climate budgeting—that seek to render climate impacts visible and governable (Gilmore & Clair, 2018). While facilitating the standardization of measurement and reporting, these instruments instantiate an epistemic narrowing that privileges numerical representation at the expense of ecological complexity, contributing to what can be described as a technofixation of climate governance. Public institutions have consequently undergone restructuring through Climate-Responsive Public Financial Management (CRPFM), embedding climate logics within fiscal and bureaucratic systems that valorize quantification and managerial control (PEFA, 2020). This shift accelerated after the COVID-19 pandemic, which further strained state capacities to confront environmental precarity (Grossi et al., 2020; Leoni et al., 2021; Rinaldi, 2023).

Critical accounting scholars have long contested techno-managerial orthodoxy, stressing that quantification is never a neutral representational act but a political one (Burchell et al., 1980; Miller, 1992; Miller & Rose, 1990). One strand of this critique highlights a shift from "government by democracy" to "governance by numbers." Drawing on Foucault's concept of governmentality, scholars demonstrate how accounting governs economic life, disciplines subjects, and produces docile bodies (Donovan & O'Brien, 2016; Miller & Rose, 1990). Rose (1991), for instance, illuminates how early American public administration relied on statistical inscription to construct national subjectivities aligned with state rationalities. Accounting thus becomes an apparatus of "action at a distance," enabling states to shape individual and organizational behaviour in line with political objectives (Miller & Rose, 1990).

Yet this numerical regime also generates epistemic invisibilities. Alonso and Starr (1989) warn that governance by numbers silences those whose lives resist enumeration—indigenous peoples, marginalized communities, and non-human nature. Under neoliberalism, such invisibilities deepen as accounting figures infiltrate moral and social life as market-based data (Brown, 2019). Within climate governance, the risk lies in abstracting complex ecological and social realities into reductive metrics, converting living crises into performance indicators. Power's (1997) concept of the "audit explosion" captures this dynamic, where proliferating evaluation systems become targets of compliance that shape social behaviour and produce loose coupling effects.

Parallel debates in sustainability accounting highlight similar concerns. Scholars argue that global frameworks such as the GRI privilege technocratic rationalities that obscure socio-environmental relations (Journeault et al., 2021; Power & Brennan, 2022; Saravanamuthu, 2004). Journeault et al. (2021) show how these frameworks impose Western epistemic logics that marginalize alternative ways of valuing nature. Power and Brennan (2022) further demonstrate how quantification facilitates the dehumanization of marginalized groups by transforming human suffering into distant data points. Collectively, these critiques underscore the epistemological violence embedded in technocratic sustainability discourse and its complicity in reinforcing power asymmetries.

A second strand of scholarship extends these critiques to Majority World contexts, questioning the universalist ambitions of Western accounting interventions (Adhikari et al., 2024; Alawattage & Alsaid, 2018; Ang & Wickramasinghe, 2021, 2023, 2025; Lassou & Hopper, 2016; Wickramasinghe & Hopper, 2005). These studies reveal how donor-imposed reforms, discursively framed as modernization and transparency, often function as instruments of epistemic and economic domination. Lassou and Hopper (2016) demonstrate how World Bank structural adjustment reforms in Africa—ostensibly aimed at governance enhancement—reinforced neo-colonial hierarchies and undermined indigenous autonomy. Uddin and Hopper (2003) similarly critique the World Bank for privileging profitability over socio-cultural imperatives, thereby detaching accountability from local communities. Ang and Wickramasinghe (2021) illustrate how the coexistence of capitalist and non-capitalist regimes in the Global South contests Western capitalist models of calculation, giving rise to postcolonial neoliberalism. Together, these studies challenge assumptions that calculative rationalities developed in the Minority World are readily transferable to Majority World institutional environments.

Global climate policy mirrors this Western technocratic ethos, often reinforcing climate injustices. For decades, UN climate governance has been framed by neoliberal managerialism that privileges expert knowledge and calculative precision over democratic participation (Bäckstrand & Lövbrand, 2006; Oels, 2005). The Kyoto Protocol institutionalized market-based mechanisms—such as Joint Implementation, CDM, and carbon trading—requiring states to adopt bureaucratic self-reporting regimes. These instruments concentrated power within technocratic elites, transforming climate governance into a technocratic rather than democratic exercise.

This depoliticizing trajectory persists under the Paris Agreement, which requires states to periodically report Nationally Determined Contributions (NDCs). While promoting procedural accountability, the Agreement reinforces a model of governance centred on metrics and compliance rather than on the lived realities of vulnerable communities. Cooper and Pearce's (2011) study of English local authorities shows how climate performance frameworks devolve into narrow managerial exercises that overlook contextual social and ecological risks. It invites us to critical reflection on the relevance, accuracy, and timeliness of these metrics. At the meso-institutional level, the capacity of these indicators to effectively guide mitigation and adaptation efforts remains equivocal; their technocratic precision often obscures their practical relevance in dynamic local contexts. Nonetheless, such indicators may still hold heuristic value, signaling an emergent institutional consciousness of the need for more dialogical engagement with non-state actors in the pursuit of just and contextually responsive climate governance.

Critical climate justice scholars further warn that these depoliticizing processes obscure structural inequalities and marginalize grassroots movements challenging the extractive foundations of capitalism and patriarchy (Schlosberg, 2012; Sultana, 2022). In South Asia, Upadhaya et al. (2021) show how centralized climate governance shaped by global technocratic ideals reinforces hierarchical and patriarchal norms that undermine participatory accountability. Similarly, Ang and Wickramasinghe (2023) demonstrate how village domestic orders that prioritize hierarchy impede the participative accountability required by UN frameworks at the grassroots level. They advocate a new form of accountability—coordinating accountability—that seeks to reconcile NGO green and village domestic orders with the state-imposed neoliberal techno-managerial market order in the pursuit of meaningful social responsibility

Within PSAR, recent efforts seek to move beyond managerialist orthodoxy by advancing public value accounting (Bracci et al., 2021; Steccolini, 2019). A special issue on publicness in *Financial Accountability and Management* (Wickramasinghe et al., 2025) calls for renewed attention to pluralism, hybridity, localized-led development, and cultural responsiveness. Contributions include Ang and Wickramasinghe's (2025) multi-layered public value framework emphasizing localised culturally grounded participation, social justice and collective public interest in the Global South, and Alazzeh and Uddin's (2024) call for inclusive representation in post-conflict New Public Financial Management. Steccolini (2025) further advocates a dialogical notion of accountee-ability that recognizes the plurality of actors who hold institutions accountable. Collectively, these perspectives provide a foundation for reimagining climate accounting in the Majority World, moving beyond narrow technocratic models toward more inclusive and participatory approaches (See also Grossi et al., 2023 for the polyphonic future of PSA)

Taken together, these debates yield two central insights. First, neoliberal quantification risks trivializing the social and ecological realities of climate crises, marginalizing communities whose experiences defy enumeration. Second, the universal imposition of Western governance templates on the Majority World neglects cultural specificity and historical context, reproducing climate injustice. Reimagining climate accounting through plural, participatory, and contextually grounded lenses therefore emerges as an urgent scholarly and ethical imperative.

3. Climate justice or injustice

The term *climate justice* refers to the social and political inequalities arising from climate change. Emerging in the 1960s, it challenged the colonial foundations of mainstream scientific, techno-economic, and market-driven approaches to climate change solutions. Climate justice reframes climate change as a socio-political issue rather than solely a biophysical one, linking it to human rights, distributive equity, and intersecting struggles over race, class, gender, and sexuality (Michael et al., 2023; Schlosberg, 2012; Sultana, 2022).

Michael et al. (2023) identify three core dimensions of climate injustice. First, historically, Minority World countries—particularly industrialized nations in Europe and North America—have contributed disproportionately to greenhouse gas emissions, while the Majority World has contributed least. Yet, the Majority World is disproportionately experiencing the biggest effects of climate disasters. Second, climate impacts are most acute in equatorial and tropical regions, where many of the world's marginalized populations reside. Third, dominant climate solutions—such as carbon markets and renewable energy initiatives—are often rooted in neoliberal market rationalities originating in the Minority World or multinational corporations. These interventions frequently reproduce colonial capitalist logics, exacerbating the inequalities they claim to address. As the narrative below illustrates, global mechanisms such as the Green Climate Fund often benefit Minority World states while generating paradoxical social and environmental harms in the Majority World. Such injustices are historically situated within broader trajectories of colonialism, imperialism, and neocolonialism (Bachrach & Baratz, 1962).

Within this discourse, scholars have advanced overlapping frameworks for conceptualizing and addressing climate injustice. Schlosberg (2012) offers the capabilities approach as a normative basis for climate policy, arguing that justice must extend beyond distributive concerns to the enhancement of human capabilities necessary for individuals and communities to live dignified and flourishing lives. His approach positions climate justice within the broader terrain of human development, emphasizing the need to cultivate environmental and sociocultural conditions that support survival and well-being. However, critics note that Schlosberg underemphasizes the structural and political constraints that limit marginalized groups' ability to exercise such capabilities.

Addressing these gaps, Sultana (2022) situates climate justice within feminist and intersectional analyses. She critiques liberal distributive and capability-oriented frameworks for overlooking the gendered, relational, and structural dimensions of injustice. Through the concept of *solidarity praxis*, she emphasizes collective, intersectional, and transformative engagement aimed at dismantling interconnected systems of oppression—patriarchy, racial capitalism, colonialism, and extractivism. Her contribution shifts the debate from moral theorization to political mobilization. Yet, while conceptually rich, her framework leaves open questions regarding operationalization in formal governance arenas.

A further extension is provided by Byskov and Hyams (2022), who examine epistemic injustices in state-led climate adaptation, especially the marginalization of Indigenous knowledge systems. They argue that climate policy, shaped by Western epistemologies, continues to exclude Indigenous voices and worldviews, perpetuating historical harms. They call for retrospective redress for past injustices and prospective incorporation of Indigenous knowledge into adaptation governance. In contrast to Schlosberg's universalist capabilities lens and Sultana's feminist relational approach, their emphasis on epistemic justice foregrounds the decolonization of knowledge as a prerequisite for meaningful participation. Collectively, these perspectives demonstrate that climate justice requires equitable distribution, enhanced capabilities, epistemic inclusion, and structural transformation.

From this perspective, climate justice provides a critical entry point for rethinking public sector accountability and climate-related accounting practices. Rather than reinforcing technocratic or scientific forms of governance, accounting should be reoriented as a tool for addressing structural inequalities and advancing climate justice. In the Global South, this requires policies and accountability practices that are decolonial, ecocentric, relational, anti-Eurocentric, and integrative, prioritizing the rights and protection of vulnerable Majority World communities. This gives rise to fundamental accountability questions: *Who benefited from the colonial and industrial developments that created the climate crisis? Who bears its costs? Who should assist affected communities, and how?* (Sovacool, 2017, p. 959). These questions redirect attention toward alternative forms of accountability, suggesting the need for a new ontology of the climate regime—one aligned with Bruno Latour's call to bring politics "down to Earth."

4. Latour (2017) concept of 'Down to Earth'

Latour (2017) introduces the Down-to-Earth concept, offering a new political ontology that underpins an emerging climate change regime. This regime is not structured along the conventional left–right political spectrum but is instead founded on a collective responsibility toward the Earth. He begins by examining the phenomenon of climate change denial, which, he argues, is deeply ingrained in certain Western right-wing elites who have abandoned the idea of a shared world and, consequently, the solidarity necessary to confront the climate crisis. Using Donald Trump's withdrawal from the Paris Agreement as an example, Latour critiques this renunciation of global solidarity as absurd. He employs migration as a metaphor to illustrate how climate change transcends national borders, describing Earth as a "planet without borders," where environmental crises sweep indiscriminately across territories. As he states (p. 10):

> *"New climatic regimes have been sweeping across all our borders for a long time, exposing us to all the winds, and no walls we build will keep these invaders out."*

Within the broader project of modernity, Latour (2017) articulates four vectors toward which society is moving. The first is the Global/Left/Progressive vector, advocating for the nation-state to move toward development, progress, wealth, freedom, and access to a comfortable life across both spatial and temporal dimensions. The second is the

Local/Right/Reactionary vector, where the nation-state stubbornly clings to its own traditions, national identity, and archaic ways of life. The third trajectory, Out of This World, exemplified by Trumpism, represents a regime of post-politics—a politics detached from material reality and existence. Latour critiques this trajectory for its dismantling of all forms of solidarity, both within nations (among social classes) and internationally (among countries) (p. 38).

For him, the new climatic regime is marked by the fourth vector—territorial. This post-modern climatic regime provides a new ontology of territorial space/earth, which is not merely a background or milieu where humans are located, but an agent capable of responding and reacting, dominating human actions. The earth has life or agency, capable of suffering and reacting chemically, biochemically, and geologically. To be sure, this is a new world where humans are no longer the only ones modifying nature or the surrounding environment. The Earth system itself also participates in constructing social reality

> *"The atmosphere is no longer simply the environment in which the living being is located and in which they evolve; it is, in part, a result of their action. In other words, there are not organisms on one side and an environment on the other, but a co-production by both. Agencies are distributed."(p. 76).*

Accordingly, ecology has now suffused the polity, ecologising public life and debates that were previously fully occupied by the social. This blurs the boundary between polity, society, and ecology, which now together construct our human existence. The so-called political ecology is a new political ideology toward which everything—attitudes, affects, passions, and positions—must be ceaselessly directed, acted upon, and judged. Therefore, while both the reactionary/right and progressive/left camps remain concerned with the social struggles citizens face, negotiations must be redirected to place our non-human nature as an object for political causes.

The new climatic regime is 'down to earth'. This should not be confused with the local, which is attached to specific territories. Rather, *'whereas the local is designed to differentiate itself by closing itself off, the terrestrial is designed to differentiate itself by opening itself up'* (p. 54). The terrestrial is a way of worlding (Haraway, 2016) that transcends all borders and identities. The new climatic regime weaves together social and ecological struggles, constituting the social-nature or nature-social linkage as two sides of the same struggle:

> *"The choice to be made is between a narrow definition of social ties making up a society, and a wider definition of associations that make up what have been called collectives" (p. 57)*

Latour highlights that the class struggle, as defined by Marxism, is overly abstract and idealistic. However, to adopt a materialist stance, one must 'matter' the struggle: "*to provide a worldly definition of activity, one must occupy a territory"* (p. 60). By "mattering" the class struggle on the Earth, rather than abstractly, within the context of new materialism, Latour revitalizes Realpolitik, framing climate change as a geo-social issue intrinsically linked to the territory in which such enactments occur (Barad, 2007)

In this regime, a new epistemology of "nature" is required: nature should not be understood from an objective and rational sense viewed from outside as defined by the epistemology of "positive science," but rather should be understood subjectively, ecologically, and intimately, from inside aligning epistemology of social science. In epistemological terms, a detached imaginary of Earth from afar gives a misleading knowledge about the world, and therefore, Latour advocates for an exploration of the Earth from a closer, more immediate vantage point.

As such, Latour suggests broadening empirical science (of which accounting and accountability are part) to encompass all processes of genesis, avoiding the imposition of a priori restrictions. He refers to this as the science of nature-as-process, which bears upon the Critical Zone, as opposed to the science of nature as a universe. As an empirical science of nature-as-process, accounting and accountability practices should not treat climate change as '*far–away phenomena that can be known only through the intermediary of instruments, models and calculations*' (p. 79). Instead, accounting, in this context, should '*confront competing bodies of knowledge*' (p. 79), challenging dominant *'agents that populate the zone'* of modernity (p. 79).

New accounting and accountability for climate change must be capable of challenging existing bodies of positive knowledge, discovering a new world *"deep down into the Earth"* (p. 83). This practice of accounting and accountability is territorial, not grounded in the same materiality as systems of production, where nature is merely a factor of production to generate goods for human consumption. Instead, it aims to engender the territory. This process involves cultivating attachment and rediscovering the value of dependency between humans and nature, which somehow overlapped. In effect, accounting for climate change is not about internalizing 'nature' as a resource for calculation, but rather about *'multiplying actor without at the same time naturalising behaviour'* (p. 87) Accounting for climate change is not about reducing our Earth to an object of calculation, but about extending a list of movements that must be taken into account for new possibility:

> *"To track the terrestrial is to add conflict of interpretation regarding what a given actor is, wants, desires, or can do to conflicts about what other actors are, want, desires or can do- and this applies to workers as well as to birds in the sky, to Wall street executives as well as to bacteria in the soil, to forests as well as to animals. What do you want? What are you capable of? With whom are you prepared to cohabit? Who can threaten you?" (pg. 87)*

By shifting from a system of production to a system of engendering (p. 88), accounting *"enables all agents, whether human or non-human, to recognise and insert themselves within lineages that will manage to last" (p. 88*). In the system of production, modernity is relentlessly pursued while tradition is dismissed as archaic, thereby precluding any form of transmission, inheritance, or revival. In contrast, within the system of engendering, not only can humans' revolt and make their voices heard, but other entities, including non-human actors, can also partake in resistance. What proliferates is not merely multiple perspectives but multiple forms of life. Consequently, diverse sources of agency can be mobilised to combat injustices, such as climate injustice, significantly expanding the spectrum of potential allies in the struggle for the terrestrial. Accounting plays an instrumental role in facilitating this collective mobilisation. On this basis, Latour specifically rejects the market-based accountability:

> *"To shift from one system to the other, we shall have to learn to extricate ourselves from the reign of economisation... To reappropriate the Earth for ourselves is to struggle against invasion by these sorts of extraterrestrials, which have interests and*

> *temporalities that differ from those of the infraterrestrials and which forbid us, literally, to bring into the world any being whatsoever" (p. 89).*

For Latour, accounting should instead be political, serving to designate this territorial domain. Therefore, accounting and accountability for climate change must be reinvented into alternative forms that manifest this political dimension, enabling resistance and emancipation against climate injustice. In the following section, we offer three empirical cases upon which accounting can be reflected and redefined in response to climate injustice in the Majority World.

5. Empirical 'account' of Climate justice affecting the Majority World

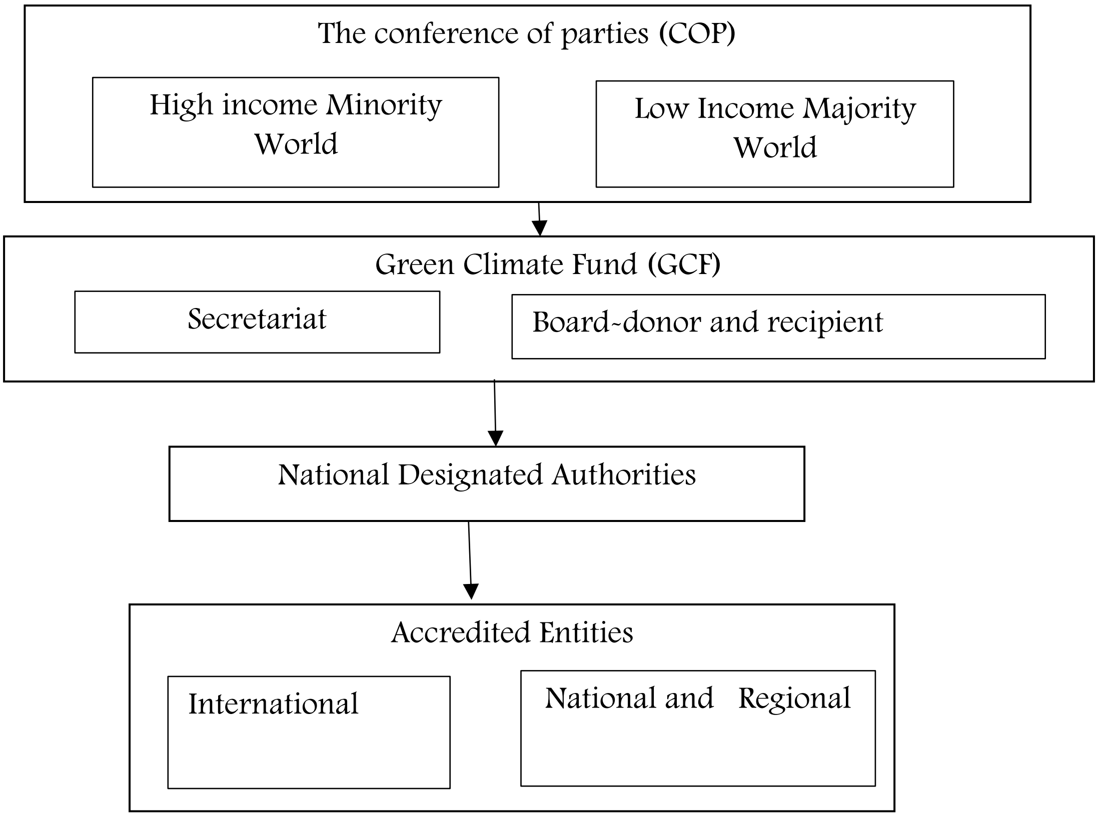
We present three empirical accounts of climate injustice in the Majority World, where Western climate discourses and governance practices continue to entrench marginality and vulnerability. Account 1 illustrates how the United Nations' accounting and accountability practices—specifically within the Green Climate Fund—operate through entrenched North–South power structures. Accounts 2 and 3 illuminates the lived experiences of climate vulnerability in both the flood issue in Peninsular Malaysia and the Dam construction scandal in Sarawak, Malaysia. Together, these cases offer distinct and instructive perspectives on the material, social, political, and technological dimensions through which climate injustice is reproduced in the Majority World.

5.1 Account 1: The Green Climate Fund and its climate injustice

In 2010, the Green Climate Fund (GCF) was established under the UNFCCC as the world's largest multilateral climate finance mechanism, intended to support the developing world in pursuing low-carbon and climate-resilient development pathways (Christoff, 2010; Fonta et al., 2018; GCF, 2011; Kalinowski, 2024; Omukuti & O'Sullivan, 2023). Positioned as a cornerstone of global climate governance, the GCF was envisioned to promote equitable climate action, particularly in the Majority World, whose populations disproportionately experience social, economic, and ecological consequences of climate change. Yet scholarship indicates that its governance design, operational procedures, and financing modalities have not only failed to mitigate inequalities but have inadvertently reproduced climate injustice along entrenched North–South power hierarchies (Dafermos, 2025; Joe, 2016).

The GCF's accountability structure comprises four hierarchical layers, ostensibly designed for transparency but effectively reflecting Minority World dominance (GCF, 2011) (see Figure 1). At the top, the Conference of Parties (COP) serves as the ultimate oversight authority, yet decision-making is heavily influenced by the negotiating power and financial leverage of high-income states, which often delay or condition funding to safeguard geopolitical interests (Christoff, 2010).

Figure 1: GCF accountability and governance structure



(**Source**: Authors own work)

The second layer, the GCF Board, includes an equal number of representatives from Minority and Majority World nations, along with the GCF Secretariat. However, donor states from the Minority World wield disproportionate influence through their voluntary, pledge-based financial contributions (GCF, 2011). Consequently, many of these states have been reluctant to provide funds through the GCF, compelling it to rely increasingly on private funding entities that prioritize climate mitigation strategies aligned with their vested interests. Given that mitigation projects are more "bankable," offering measurable returns or carbon savings (Kalinowski, 2024), resources available for adaptation—critical for the Majority World—remain insufficient. Board deliberations are thus shaped more by the economic capacity and strategic priorities of powerful donor economies than by the adaptation needs of vulnerable, resource-constrained nations (Joe, 2016).

Below the Board, National Designated Authorities (NDAs) in recipient countries vet and endorse projects. Intended to ensure national ownership, NDAs are often dominated by central government elites and rarely engage regional actors, civil society networks, or local communities. At the operational level, Accredited Entities (AEs)—including UN agencies, development banks, and regional institutions—channel funds according to hierarchical accountability logics shaped by global finance, standardized metrics, and bureaucratic risk frameworks (GCF, 2011).

Collectively, this accountability architecture embodies a Western technocratic rationality, where power resides with actors controlling financial capital, institutional legitimacy, and certification capacity. As Omukuti and O'Sullivan (2023) note, these mechanisms are "performative," creating an appearance of transparency while masking structural violence toward local communities, thus perpetuating the very inequalities the GCF claims to address. Two forms of climate injustice are observable.

Firstly, a key critique concerns the GCF's systematic prioritization of mitigation finance—favored by Minority World donors and private investors—over adaptation funding, which is vital for climate-vulnerable regions across Africa, Asia, and Latin America. Fonta et al. (2018) demonstrate that mitigation projects receive a disproportionately high share of resources despite the stated 50:50 balance. This bias is reinforced by the neoliberalization of climate finance, where market-driven, investment-oriented mechanisms—debt financing, blended funds, and public-private partnerships—shift risk to recipient countries and create new dependencies (Dafermos, 2025). Such economization simplifies climate solutions into calculative logics, rendering social and ecological concerns invisible. As Parr (2014) observes,

> *"Climate capitalism neutralizes the politics of climate change because it advances, reproduces, and reinforces the oppressive material economic conditions and structures endemic to commodity culture and the free market economy—the very system that has produced climate warming"*

Rather than addressing the socio-ecological vulnerabilities of marginalized communities, GCF projects often facilitate market penetration, commodification of natural resources, and interventions that respond more to donors' preferences than recipients' realities.

Secondly, while the GCF champions participatory governance, its accountability emphasizes upward accountability—to donors, auditors, and global reporting systems—over downward accountability to affected communities. Kapaya and Kyriacou (2023) note that stakeholder participation is often superficial, replicating inequalities in voice and decision-making. Local communities, Indigenous groups, and grassroots networks—possessing critical knowledge of adaptation—are frequently sidelined. NDAs rarely consult them meaningfully, and Monitoring & Evaluation processes dominated by AE self-reporting further limit visibility, enable metric manipulation, and constrain recourse for harmful outcomes (Al-Saidi, 2020).

Taken together, the GCF's institutional architecture, funding logic, and accountability mechanisms create a system where the façade of global cooperation conceals asymmetric power relations: Minority World donors retain control over finance and priorities, while Majority World communities shoulder climate shocks, ecological degradation, and externally imposed development models. The Fund functions as a technocratic apparatus, sustaining an apolitical, managerial framing of climate change that obscures structural inequalities and legitimizes market-driven solutions. Climate injustice emerges not only from fund misallocation but from the governance logic itself, reproducing colonial patterns of resource extraction, knowledge hierarchy, and decision-making authority.

5.2 Account 2: Climate Vulnerability and Institutional Accountability Failure: 2014 East Coast Peninsular Malaysia Floods

The empirical account below highlights the stark and often unseen climate realities faced by grassroots communities in the East Coast of Peninsular Malaysia during catastrophic monsoon floods—events that increasingly reflect the intensifying impacts of climate change. These lived experiences reveal structural vulnerabilities absent from rigid, top-down climate accountability systems. Technocratic frameworks routinely overlook the intersecting needs of women, the elderly, Indigenous peoples, and economically marginalised rural households, whose daily struggles fall outside the simplified categories embedded within formal climate governance.

In December 2014, Kelantan, Pahang, and Terengganu experienced one of Malaysia's most devastating floods (Karim et al., 2016). Although monsoon flooding is a recurrent phenomenon, extraordinary rainfall—reaching up to 300 mm per day—produced massive surface runoff that overwhelmed tributaries such as the Galas and Lebir rivers (Lee et al., 2021). River overtopping submerged entire settlements, farmlands, and critical infrastructure, displacing over 250,000 people and cutting off major transportation routes. This disaster exposed how extreme weather intersects with the systemic failures of Malaysia's climate governance architecture.

At the time, disaster governance was highly centralised and bureaucratically driven. The National Security Council (NSC), under the Prime Minister's Department, held comprehensive authority over disaster preparedness, response, and recovery. Through the Disaster Management and Relief Committee (DMRC), the NSC coordinated security and enforcement agencies, including the police, armed forces, and civil defence (Rahman, 2012). Despite this extensive apparatus, the top-down structure proved inadequate in recognising context-specific vulnerabilities (Chan, 2015). Evacuation warnings were frequently delayed, and communication from technical agencies such as the Department of Irrigation and Drainage and the Malaysian Meteorological Department failed to reach rural and interior communities, including Orang Asli[4] villages in the Galas and Lebir basins (Buslima et al., 2018). Many residents were caught off guard, uncertain about when to evacuate and lacking guidance on safe relocation timelines. Frontline district teams in Kelantan were themselves overwhelmed, becoming victims of the flood as rising waters cut off access, communication, and essential resources (Malay Mail, 2014).

This hierarchical system—shaped by bureaucratic command structures—could not capture the everyday vulnerabilities of climate-affected groups, especially women, the elderly, and Indigenous peoples. Disaster governance reflected a masculine institutional logic that emphasised control, surveillance, and technical management while neglecting gendered dimensions of care. As a result, the experiences of those most affected remained invisible, reinforcing gaps between policy assumptions and lived realities.

[4] The term Orang Asli—literally "original people" in Malay—refers to the indigenous peoples of Peninsular Malaysia, who are the peninsula's earliest inhabitants. They are ethnically and culturally diverse, broadly grouped into Negrito, Senoi, and Proto-Malay communities, each with distinct languages, customs, and traditional knowledge.

In Terengganu, the floods caused the collapse of shelters, loss of life, injuries, and severe livelihood destruction. Akhir et al. (2017) documented devastating personal accounts, including a Kelantanese craftsman who lost his furniture workshop and home: "*My house and my furniture workshop were swept away… I lost nearly more than RM200,000… Not a single thing could be saved*." Such losses left families without the means to rebuild, deepening emotional and financial distress.

Beyond economic damage, the floods generated serious physical and mental health risks. Polluted, stagnant water—contaminated with debris, carcasses, waste, and chemicals—triggered outbreaks of diarrhoea and skin diseases. One survivor reported: "*…After the flood, my feet and hands were itchy… this floodwater is already contaminated with all kinds of dirty things…"* (Yusoff & Rahman, 2024). Psychological trauma was widespread. Survivors reported anxiety, sadness, and withdrawal; one Chinese respondent expressed suicidal thoughts after losing his business, describing an overwhelming sense of purposelessness (Akhir et al., 2017).

Evacuation processes were equally fragmented. In several areas, residents waited days for government rescue teams; in others, state and international agencies failed to appear altogether. Communities therefore relied on self-organised networks, neighbours, or NGOs such as Mercy Malaysia, the Malaysian Red Crescent, Pertubuhan IKRAM Malaysia, Yayasan Hasanah, and international actors like WHO. These civil society interventions partially compensated for government shortcomings (Fadzell, 2015).

Centralised disaster governance also reproduced entrenched patriarchal norms. Overcrowded evacuation centres lacked gender-sensitive facilities—sanitary products, privacy, prayer robes, undergarments, and child-friendly areas (Aziz et al., 2016). Women struggled to maintain aurat in congested spaces, resorting to improvised partitions and constant bodily vigilance. They also faced risks of sexual violence. Access to aid was often mediated by husbands or male relatives, reinforcing dependency (Aziz et al., 2016). Women responsible for children or bedridden elders faced heightened evacuation anxiety, illustrating how gendered caregiving roles intensified vulnerability (Hafizah et al., 2017). Elderly evacuees, meanwhile, confronted inadequate medical care, mobility constraints, and insufficient bedding in shelters ill-equipped for age-specific needs.

For Orang Asli communities, the disaster exacerbated chronic structural marginalisation. Settlements such as Kuala Betis, Pos Tohoi, and Pos Hau were isolated for days due to landslides and collapsed roads. Despite repeated pleas, government agencies, including Department of Orang Asli Development failed to provide timely assistance or restore access. Floodwaters destroyed crops, infrastructure, and essential facilities, causing food shortages and waterborne illnesses (Fadzell, 2015).

Corruption, patronage, and political favouritism further deepened inequalities in aid distribution. Relief assistance was often channelled toward politically aligned constituencies, reflecting broader patronage dynamics within Malaysian welfare governance (Orlando & Suffian, 2023). At village level, access to aid was frequently mediated by personal networks and political loyalty, leading to uneven distribution and the marginalisation of less connected households (Yusoff & Rahman, 2024). Media reports described instances of relief supplies destined for Temiar communities in Gua Musang being hijacked by opportunistic actors (Malaysia Insider, 2015). NGO representatives also reported external pressure when determining beneficiary lists, producing inequitable outcomes. Many vulnerable families consequently received little or no support.

Post-disaster recovery was similarly criticised for prioritising short-term relief over long-term reconstruction. For example, Azami Harun rebuilt his home using personal finances and NGO assistance without government support (Sim, 2015). Many survivors experienced lasting psychological trauma; Rohana Awang described persistent anxiety and ongoing fear when seeing the river that had overflowed near her home (Sim, 2015). Government mechanisms to address such long-term needs remain inadequate.

Ultimately, everyday climate vulnerabilities among grassroots communities are obscured by the state's reliance on technical, data-driven disaster accounting. By privileging numerical indicators and statistical models, these systems reduce complex social conditions to abstract figures, ignoring cultural, gendered, and historical dimensions of vulnerability. Women, the elderly, Indigenous communities and elderly people remain largely invisible, leading to the systematic understatement of losses—from disrupted livelihoods to emotional trauma. Such technocratic rationality misrepresents lived realities and constrains relief interventions, perpetuating structural exclusion and reinforcing inequality.

Overall, the 2014 floods reveal how centralised climate accountability—anchored in hierarchical governance and bureaucratic rigidity—failed to address intersecting vulnerabilities. Displacement, livelihood destruction, emotional distress, and gender- or age-specific barriers to support remain insufficiently recognised within national climate adaptation frameworks. Climate injustice, therefore, emerges not only from extreme weather events but also from accountability structures that marginalise vulnerable groups, erase local knowledge, and entrench socio-political inequities.

5.3 Account 3: A Just Energy Transition? A Story of Climate Justice Activism in Sarawak SCORE Programme.

The Sarawak Corridor of Renewable Energy (SCORE) story illuminates grassroots Indigenous resistance to the state's energy transition programme in Sarawak, East Malaysia, indicating a form of climate-justice activism that diverges from dominant Minority World discourses. It highlights that, in the Majority World, climate justice within the context of energy transition is not primarily framed around global climate concerns but rather focuses on the immediate and harmful ramifications for local Indigenous communities, particularly in terms of land dispossession and ecological degradation.

Since the formation of Malaysia in 1963, the postcolonial Sarawak state has largely retained its colonial legal and administrative frameworks while simultaneously pursuing a centralized postcolonial national development pathway. The offshore natural gas and fossil oil have been at the core of the development strategy. The nationalization of natural gas and fossil oil through the state-owned company Petronas, facilitating the offshore extraction of Bintulu, and offering electricity to Malaysia

However, in response to global climate isomorphism, the Sarawak state government has pledged to accelerate its transition toward renewable energy, contributing to Malaysia's Nationally Determined Contributions (NDCs) under the Paris Agreement 2015. Such a nuanced sustainable development agenda has reenvisioned the development pathway from postcolonial fossil oil and natural gas toward neo-colonial hydropower dam construction

SCORE, launched in 2008, embodies the state's aspiration for an energy transition through a planned network of 12 hydroelectric dams. The initiative is organised through a public–private partnership administered by the Regional Corridor Development Authority (RECODA) in collaboration with Sarawak Energy Berhad (SEB). Under this transition agenda, SEB's flagship hydropower projects include the 2,400 MW Bakun Dam, the 944 MW Murum Dam, and the 108 MW Batang Ai Dam (RECODA, n.d.). Its most ambitious endeavour, the 1,285 MW Baleh Hydroelectric Project—expected to be operational by 2030—is projected to propel Sarawak toward its target of 10 GW of installed capacity by that year. The Sarawak State Government touts these dams as sustainable and environmentally benign, asserting that they produce low-carbon electricity that can be channelled to rural and Indigenous communities, thereby improving their socio-economic wellbeing (Sarawak Report, 2012a).

Nonetheless, the dam-building programme functions largely as political rhetoric. Extensive deforestation and the systematic land dispossession of Indigenous peoples—particularly the Penan—have been orchestrated to accommodate hydropower infrastructure (Sarawak Report, 2012b). Not only does the dam construction destroy indigenous primitive livelihoods, intensifying their precarity and marginalisation (Tay, 2017), but also accelerates forest degradation, biodiversity loss, and the risk of species extinction. More critically, it reproduces climate injustice: the renewable energy generated through the displacement and land appropriation of Indigenous communities has been diverted primarily to capitalist enterprises and industrial zones along the coast rather than to the communities whose lands were expropriated (Osman, 2000) Ironically, many Indigenous villages still lack access to the very renewable energy that was used to justify the confiscation of their ancestral territories (Sarawak Report, 2013a).

These dynamics have fuelled sustained Indigenous resistance to state-led hydroelectric development in Sarawak, with communities strategically leveraging global climate-justice activism as a rhetorical tool for advocacy. The politics of climate justice are manifested through non-violent road blockades aimed at halting dam construction (Osman, 2000). Despite sustained police intimidation and violent attacks by logging contractors, local Indigenous communities maintained blockades at Long Lama and the Baram Dam site for nearly two years, enabling them to monitor construction, host allies, and exercise agency, despite persistent threats of arrest, physical violence, and sexual abuse (Tay, 2017).

The Sarawak Government and SEB countered such resistance by portraying the Penan as anti-development, depicting Indigenous communities as "barbaric" and uncivilized, resistant to assimilation into the modern world. Meanwhile, by framing climate-justice activism as a political discourse, local advocates successfully drew international attention to the issue. For example, a Sarawak-born British investigative journalist, Clare Brown, founded Sarawak Report, a whistle-blower platform aimed at exposing the corruption, patronage, and nepotism surrounding the dam projects. Notably, the platform revealed that SEB was controlled by political cronies of the Sarawak Governor, who had long appropriated forests and Indigenous lands for private wealth accumulation, profit, and personal greed

Similarly, international media outlets such as Al Jazeera, BBC, and Australia's Dateline programme expressed solidarity with Indigenous communities by extensively reporting on Sarawak's deforestation and corruption scandals (Sarawak Report, 2012a). It was not until the International Hydropower Association (IHA) World Congress, held in Sarawak in May 2013, that Indigenous resistance outside the conference drew significant global attention, ultimately capturing the interest of the United Nations regarding the Penan struggle, marginalisation, and ecological degradation. On 26 October 2013, in Geneva, a coalition of Indigenous leaders, environmental activists, and NGOs submitted formal complaints to the UN Human Rights Council, alleging that Sarawak had violated international sustainability protocols. The first major success occurred when the United Nations ruled in favor of the Indigenous communities, recommending that the rights of Indigenous and forest-dependent communities be formally incorporated into Malaysian law and practice, and calling for the establishment of an independent body to investigate disputes (Sarawak Report, 2013b)

The conflict escalated sharply, culminating in violence, blackmail, and politically motivated arrests. Eight Penan, including minors, were falsely accused and detained during police operations (Sarawak Report, 2013a). Activists faced continuous harassment, arbitrary detention, and the obstruction of humanitarian support, while state authorities deployed coercion and bribery to regulate access to ancestral territories and compensation (Sarawak Report, 2014). State officials repeatedly framed Indigenous resistance as the product of foreign instigation and anti-government NGOs. Swiss environmental and human-rights advocate Bruno Manser—who had long supported the Penan struggle—was later reported missing in the Sarawak rainforest under suspicious circumstances. The conflict eventually advanced into the legal arena when the Penan filed a lawsuit against SEB and the Sarawak Government for violations of constitutional Indigenous land rights.

The risks endured by defenders were grave. Environmental activist Bill Kayong was assassinated in 2016, exposing the life-threatening nature of Indigenous environmental defence in Sarawak (Guardian, 2017). Nevertheless, Indigenous resistance resonated internationally, inspiring solidarity from NGOs, civil-society organisations, and Indigenous movements in Australia and Latin America (Sarawak Report, 2013c). In 2016, a moment of victory arrived when the newly appointed Chief Minister, Adenan Satem, announced a moratorium on the Baram Dam, partially restoring Indigenous land rights (Save Rivers, n.d.).

Indigenous resistance to dam construction thus represents a broader process of democratising development in Sarawak. The collusive relationship between the state and corporate actors—marked by violence, suppression of democratic freedoms, and existential threats to forest-dependent communities—underscores the critical role of climate-justice mobilisation in the Majority World. More broadly, the Sarawak scandal reveals discursive and political divergences between climate-justice narratives in the Minority and Majority Worlds. Global debates on climate justice within the energy-transition paradigm have been "Southernised," with anti-dam movements reframing the discourse around forest destruction, Indigenous sovereignty, and structural inequalities. This case illustrates how the corporate–state nexus under neoliberalism entrenches global patterns of climate injustice, while simultaneously enabling Indigenous communities to assert rights, agency, and self-determination through climate-justice activism. Ultimately, the movement exposes the deep precarity and vulnerability experienced by Indigenous populations within the political economy of the Majority World

6. Reflections on Public Sector Climate Change Accounting and Accountability: A Guide for Majority World Practice.

The three empirical cases, combined with Latour's (2017) concept of Down to Earth, compel a reconceptualization of climate change as a global phenomenon that transcends national boundaries and reflects North-South power dynamics. Climate justice must be central to all public sector accounting and accountability practices addressing climate change.

If the Earth is viewed as a territorial entity with agency, if accounting is approached as an empirical science of nature as a process within the critical zone, and if ecological struggles are recognized as socially constructed and interwoven with social conflicts, then public sector climate accounting requires an alternative epistemological pathway. This pathway moves beyond techno-managerial paradigms, embracing a multiplicity of dimensions, proliferating through diverse and polyvocal ways of life.

Such perspectives are increasingly evident in contemporary public value accounting scholarship (Ang & Wickramasinghe, 2025; Bracci et al., 2021; Grossi et al., 2023; Jayasinghe et al., 2025; Steccolini, 2019, 2025). For example, Steccolini (2019) encourages conceptualising publicness beyond the 'golden cage' of NPM, while Bracci et al. (2021) highlight the importance of capturing public value in ways that extend beyond narrow economic rationalities. Wickramasinghe et al. (2025) advocate for locally led development as a more nuanced pathway for public sector accounting—one that foregrounds place-based engagement and elevates vernacular knowledge systems and local agency. Building on this, Ang and Wickramasinghe (2025) call for an alternative glottographic and socio-cultural imagination of accounting that recognises narratives, photographs, social media posts, and culturally embedded forms of control as meaningful accounting practices within specific local contexts.

Synthesizing these insights with empirical evidence inspires a novel climate accounting framework designed for broad adoption by public sector institutions in the Majority World. This practical public sector accounting framework confronts hegemonic structures, amplify counter-narratives, and fosters contextually appropriate, emancipatory practices that meaningfully address climate injustice. It possesses five characters below:

6.1 Reject the dominant hierarchical and scientific model of accounting and accountability

Account 1 on the Green Climate Fund warns of the dangers embedded within top-down, hierarchical accountability models (Roberts, 2009) and the excessive reliance on market-driven or techno-managerial forms of public sector accountability.(Barrios-álvarez et al., 2024; Guthrie et al., 1999; Hood, 1995; Roberto, et al, 2025) These accountability structures are products of Western civilization, modernity, and capitalism, emerging alongside the ascendancy of scientific rationality as the modus operandi of everyday life and institutional practice (Alawattage & Wickramasinghe, 2022)

With the rise of Weberian bureaucracy as a dominant organizational form and managerial philosophy in the 19th century, public sector accounting adopted a techno-bureaucratic modality, emphasizing hierarchical control and formalized reporting relations (Weber, 2019). Following the ascendancy of neoliberalism as a political-ideological movement in the 1980s, New Public Management (NPM) recalibrated accounting into a marketized form, expanding its reach beyond organizational boundaries into society and the polity (Alawattage & Wickramasinghe, 2022; Hood, 1995). However, this shift did not displace accounting's embeddedness within Weberian "formal rationality." Within this paradigm, accounting and accountability for climate change remain predominantly scientific and techno-managerial, preoccupied with categorization, quantification, and measurement in pursuit of cost-efficiency (Donovan & O'Brien, 2016; Miller & Rose, 1990). This practice, metaphorically speaking, privileges economic efficiency over ecological and social justice. The paradox is that while accounting for climate change ostensibly seeks to dismantle this entrenched social and ecological injustice, it paradoxically reproduces it.

Bäckstrand and Lövbrand (2006), for instance, draw on civic environmental discourse to critique green governmentality and ecological modernization, which heavily rely on scientifically credible measurement techniques and verification schemes to justify forest plantations as carbon-sink projects. Such civic environmental discourse, as Bäckstrand and Lövbrand (2006) note, endorses forest plantation and sink projects as potentially socially exclusionary and ecologically unjust, instead just offering offsetting mechanisms that perpetuate business-as-usual and instrumental approaches. They specifically illuminate the North–South green colonialism affecting developing countries:

> *'For developing countries, the idea of accounting for carbon sequestered in terrestrial ecosystems appeared as another way of weakening the focus on the core problem, namely, to reduce greenhouse gas emissions in industrialized countries. In a similar vein, the radical NGO discourse portrays forestry projects as "green cosmetics" covering up an ecologically and socially irresponsible extraction and burning of fossil fuels in Western societies.'(p 64)*

This proposition has been reinforced by PSA scholars (Ang & Wickramasinghe, 2021, 2023, 2025; Bracci et al., 2021; Grossi et al., 2023; Steccolini, 2019; Wickramasinghe et al, 2025) and critical accounting scholars (Brown, 2009; Mennicken & Salais, 2022; Miller & Rose, 1990; Rose, 1991). Mennicken and Salais (2022) contend that governance by numbers gives rise to multiple problems—most notably issues of measurement, gaming, reactivity, and the so-called "audit explosion"—which make even elusive and qualitative notions auditable. Likewise, Mennicken and Espeland (2019) observe that systems of ranking and rating, while facilitating comparison, often lead to oversimplification and homogenization, disregarding locally embedded knowledge systems. Barrios-Álvarez et al. (2024) demonstrate how performance metrics, financial reporting, and internal control systems can construct a façade of competence yet ultimately contribute to oversight failures, community harm, and ecological disaster, as evidenced in their study of a Colombian company. Steccolini (2025) further argues that the public sector, constrained by the imperatives of balancing budgets, enforcing austerity, retrenching, privatizing, and contracting out services, struggles to meet the growing pressures of inequality, poverty, and socio-environmental change. Collectively, these insights highlight that contemporary democratic systems—anchored in hierarchical and technocratic accountability mechanisms—often remain inadequate in ensuring genuine governmental responsiveness to community needs and expectations.

Furthermore, as a techno-managerial vehicle, it creates the illusion that numerical figures are apolitical and neutral. It frames climate change solutions within a technocratic paradigm rather than recognizing them as inherently political issues (Burchell et al., 1980). In account 1, allocations from the Green Climate Fund—originally intended to strengthen climate resilience and adaptation among communities in the Majority World—were redirected by Minority World countries to advance their own carbon-mitigation agendas. This misallocation was legitimized through accounting practices and the façade of cost-efficiency, thereby obscuring the North–South power asymmetries and structural inequalities embedded in green finance decision-making, and ultimately reproducing climate injustice. In this light, the Global South state must develop its own climate accountability and accounting frameworks—ones grounded in heterarchical rather than hierarchical logics, and in forms of accountability that take pluralism seriously (Brown, 2009).

6.2 Accounting and accountability for climate adaptation

Account 1 illustrates how hierarchical accountability systems directly contribute to climate injustice by diverting disproportionate funding toward mitigation efforts in Minority World countries at the expense of adaptation assistance in the Majority World. The top-down climate accountability model imposed by supranational agencies may have inadvertently misled governments in the Global South, compelling them to prioritize carbon mitigation strategies over adaptation and resilience-building initiatives, despite the latter being far more politically expedient and urgent within their vulnerable contexts.

Similarly, Account 2 highlights how climate vulnerability disproportionately affects marginalized communities, particularly impoverished indigenous Orang Asli, elderly people, and women, who deserve greater state intervention. Therefore, policy frameworks, administrative priorities, and budget allocations in the Global South should prioritize climate adaptation and resilience measures that directly support vulnerable communities, such as flood-prone villages, rather than focusing primarily on corporate emission reductions.

Public sector accounting techniques—such as climate adaptation planning (Anguelovski et al., 2014), climate adaptation performance measurement metrics (Goonesekera & Olazabal, 2022), climate adaptation cost tracking (Linnenluecke, et al, 2015), climate risk assessments (Tonmoy, et, al, 2019), local climate risk mapping (Maragno, et al, 2021), and vulnerability matrices—serve as essential accounting instruments for guiding climate adaptation and formulating effective policies and programs to enhance community resilience

However, realizing this goal necessitates dismantling rigid and hierarchical accountability mechanisms Pringle and Leiter (2018) specifically highlight several pitfalls inherent in top-down, hierarchical approaches, including the absence of a unified adaptation metric, difficulties in identifying and comparing adaptation outcomes, the limited applicability of vulnerability indices in funding allocation, and the inadequacy of one-size-fits-all monitoring and evaluation systems that obscure actual progress. Such limitations underscore the need for a bottom-up, multivalent, and heterarchical framework of accountability and accounting that meaningfully integrates grassroots communities, subnational agencies, civil society organizations, and non-state actors into the climate adaptation process (Ang & Wickramasinghe, 2023, 2025; Roberts, 2009).

A bottom-up assessment mechanism would enable the development and implementation of citizen-led climate adaptation programs, foster capacity building, and ensure that state policies and decision-making processes genuinely reflect the climate-related needs, vulnerabilities, and precarities of affected communities.

6.3 Communitarian-led participatory accountability and grassroots emancipation

As demonstrated in account 2, a centralised top-down climate accountability and governance framework often fails to capture the nuanced realities of climate vulnerability experienced in the everyday lives of grassroots communities. These communities navigate socio-political and cultural complexities that shape their climate-related struggles, such as the challenges faced by women in patriarchal societies in disaster relief centres. Therefore, there is a pressing need to establish a Communitarian-led climate participatory accountability and accounting that provides a more holistic understanding of the problems, challenges, and vulnerabilities confronting grassroots communities. Accounting literature has endlessly advocated participation as a form of accounting (Ang & Wickramasinghe, 2023, 2025; Jayasinghe et al., 2025; Kuruppu et al., 2016; O'Leary, 2023), attempting to incorporate grassroots perspective, value, and assumption.

Within the PSA literature, Ang and Wickramasinghe (2025) propose a multilayer public value accounting framework that emphasizes culturally responsive, localized practices and grassroots participation—elements that are instrumental in achieving the Sustainable Development Goals (SDGs) in non-Western contexts. This communitarian-led participatory accountability model operates through several interconnected mechanisms:

(1) Relocalizing public value at the political-ideological level,

(2) Civilizing public service at the institutional level,

(3) Broadening accounting for public value at the techno-managerial layer, and

(4) Subjectifying public value at the individual level.

These mechanisms collectively involve adapting the global sustainable development discourse to reflect local socio-political and cultural contexts; mobilizing the political ideologies of civil society actors within multistakeholder partnerships; broadening accounting practices to include glottographic and socio-cultural dimensions; and transforming the value, subjectivity, and identity of the communities engaged in the process. This model can serve as a bedrock for climate change accounting and accountability to empower the climate vulnerable communities to present their experience of climate vulnerability 'account' to the public sector. In the process of localising sustainable development, Ang and Wickramasinghe (2023) caution against inherent contradictions and tensions in values and perspectives among diverse stakeholders, including governments, NGOs, and grassroots communities. They argue that effective participation in achieving the SDGs hinges on what they conceptualise as coordinating accountability—a modality that strategically leverages multiple accountability structures, objects, and relation to reconcile these differences. Coordinating accountability, they contend, can challenge neoliberal techno-managerial accounting and is better aligned with participatory accountability approaches for addressing climate change.

In the majority world, where non-capitalist traditions coexist with capitalist calculative logics, Ang and Wickramasinghe (2021) posit that local non-capitalist traditions are not antithetical to the achievement of the SDGs but constitute a necessary precondition for meaningful participation and effective implementation. Accordingly, they championed for the civilisation of public services, emphasising collaboration between civil society and the state (vis-à-vis privatisation) in implementing sustainable development programmes such as climate change initiatives. This approach values indigenous epistemic perspectives and vernacular knowledge, grounded in local traditions and culture, as central to addressing climate change in ways that reflect community-defined priorities and locally grounded understandings of what works best for them.

This perspective shared by agonistic-based critical dialogic accounting scholarship (Brown, 2009; Brown & Tregidga, 2017). Critical dialogic accounting scholars urges us to recognise the heterogeneity of voices, diverse perspectives, and multiple assumptions embedded within grassroots communities in pluralistic societies. Consequently, the unique and situated experiences of climate change among these communities should not be treated as peripheral but should instead be central to accounting discourses that inform climate policy and governance. Recognising the participation of the "voiceless" and the "accountless" is therefore vital in expanding the boundaries of accountability(Brown & Tregidga, 2017).

As demonstrated by Account 2, women and indigenous people are particularly vulnerable during floods, underscoring the necessity of inclusive climate governance. Consequently, climate accounting and accountability frameworks should embody participatory mechanisms that integrate perspectives otherwise rendered unsayable within patriarchal societies into climate vulnerability assessments. Such participation enables communities to challenge the social structures and symbolic systems within which they have hitherto been emmeshed. In this sense, communitarian and participatory climate accounting and accountability systems are instrumental in addressing deeply embedded systemic, structural, and cultural inequalities. They also seek to confront the decoupling effects produced by top-down, technocratic accounting infrastructures imposed through global institutional isomorphism, which frequently remain misaligned with local institutional realities

Accordingly, a communitarian, participatory framework enables the lived experiences of climate-affected citizens to be meaningfully incorporated into governance and decision-making processes. This, in turn, informs national climate adaptation strategies, policies, and administrative frameworks that enhance local resilience. In essence, the bottom-up approach is not merely about empowering or emancipating marginalised communities; it seeks to establish a holistic accountability architecture that links micro-level lived realities to meso-level civil society and macro-level state and international institutions(Ang & Wickramasinghe, 2023) Such an approach ensures that grassroots perspectives and experiences are effectively translated into national adaptation policy parameters and performance indicators, aligning climate justice imperatives with global transitional reporting frameworks. This objective can be operationalised through localized initiatives such as rural climate appraisal mapping (Omondi, 2023), participatory climate assessments, and community-based focus groups. Ultimately, to capture these nuanced lived experiences, accounting must move beyond mere numerical metrics and financial quantification, as the following discussion further illustrates.

6.4 Alternative Accounting and Accountability Frameworks for Enhancing Local Socio-Political and Cultural Responsiveness

Latour (2017, p. 79) advocates that accounting is an empirical science of nature-as-process which is different from the positive empirical science of nature-as-universe:

> *"Although the sciences of nature-as-universe are certainly attached to the Earth, they deal with far-away phenomena that can be known only through the intermediary of instruments, models, and calculations. It does not make a lot of sense… The situation is entirely different for the science of nature-as-process that bears upon the critical zone. Here, researchers find themselves confronting competing bodies of knowledge… They have to confront the conflicts of each of the agents that populate the zone and that have neither the privilege nor the possibility of remaining uninterested."*

In a sense, accounting, as an empirical science of nature-as-process, emphasizes contradiction and antagonism as inherent features. Such a conception of accounting should surface political tensions and make confrontations visible, rather than reducing them to consensus through figures or numerical terms. Latour (2017) inspires us to foreground an alternative epistemological pathway through which the reality of climate change should be understood, transcending a priori universal categorizations. From this perspective, performance measurement systems for climate adaptation should not be universally applied, relying solely on outcome-based numerical accounting techniques, instruments, and categories such as public-sector decarbonization schemes or national greenhouse gas (GHG) accounting practices. Instead, accounting should be treated as an empirical science of nature-as-process, capturing the evolutionary dynamics of climate change while remaining sensitive to the local socio-political, cultural, and historical circumstances within each nation. Confrontation and tension are essential features that accounting should possess to decipher climate realities. To surface these contradictions, accounting should appear in alternative forms against which techno-managerial rationalities can be contested and challenged (Ang & Wickramasinghe,2021, 2023, 2025; Gallhofer & Haslam, 1997, 2019; Vollmer, 2021)

This movement is particularly salient for the Majority World, where indigenous values and histories have been systematically erased through colonialism and modernity. By privileging a single Western economic dimension as the dominant societal value, accounting marginalizes local indigenous perspectives, such as human-nature kinship, which ironically constitute a quintessential element in addressing climate change. Gallhofer and her colleagues (Gallhofer & Haslam, 1997, 2019) have explored the emancipatory potential of accounting, urging the reimagining of its alternative forms. Indeed, critical accounting scholarship has reconceptualized accounting in diverse alternative appearances, including art (Yamey, 1989), oral testimony (Lehman et al., 2016), action (Parker, 2014), historical narratives (Stacchezzini, et al, 2023), social media (Ang & Wickramasinghe, 2025; Gallhofer & Haslam, 1997; Vollmer, 2021), and cultural control (Ang & Wickramasinghe, 2021, 2025). For example, Ang and Wickramasinghe (2025) advocate broadening accounting in grassroots community engagement to encompass both glottographic and socio-cultural forms, including narratives, photography, social media, and the mobilization of local religious and ethnic practices. Likewise, Ang & Wickramasinghe (2023) also exemplify how NGO use game, video and exhibition as social account. Such alternative approaches enable democratized engagement, allowing the collective common good to be continuously negotiated in public-interest constructions.

Both Account 2 and 3 demonstrate that climate injustice is a profoundly political issue, characterized by contradictions and tensions, and requiring imaginative alternatives in accounting for reconciliation. As revealed by both accounting 2 and 3, such climate change issues intersect with gender, age, social hierarchy, nepotism, the corporate-state nexus, neoliberalism, corruption, indigenous land rights, cultural identity, and more. Conventional accounting numbers and figures oversimplify the complexities of the climate change issues encountered, rendering climate injustice largely invisible.

Alternative appearances of accounting, as Ang and Wickramasinghe (2025) suggest, such as social media and narratives, can be employed to surface political dimensions, including those revealed by account 3 climate injustice activism. Rather than focusing solely on figures and numbers, these alternative accounting forms can articulate different ways of knowing and being through which climate change affects individuals and communities. One important way is to translate local people's climate vulnerabilities and displacements into stories or narrative forms of accounting, such as the journey of climate-affected people (O'Leary et al., 2023). Another approach could be the translation of rural climate appraisal mapping and stakeholder meetings into a narrative report and picture. These narratives reflect local socio-cultural contexts and enable national governments or global transnational agencies to comprehend local political economies amongst ordinary civilians in Sarawak that remain invisible through conventional accounting figures. By privileging subjective lived experiences over imposed objective frameworks, alternative accounting forms, such as art, oral histories, and social media, can capture the socio-political and cultural perspectives of climate change, extending beyond purely ecological dimensions (Ang & Wickramasinghe, 2021). This approach offers a more holistic understanding of climate impacts. It aligns with Latour (2017) in construing accounting as an empirical science of nature-as-process, emphasizing the dynamic and situated processes through which climate change emerges and unfolds within specific local contexts.

6.5 Opposing the neo-colonial extractives regime and considering alternative mode of commonwealth governance.

Account 3 provide a compelling case that the neo-colonial extractive regime and practices, such as energy transition, may not be universally applicable across the globe. Transplanting northern climate change discourses, such as energy transition, to the Majority World may hamper the contextualization and theorizing of climate justice struggles, which often intersect with corporate-state nexus, indigenous deprivation, and corruption. Sarawak indigenous resistance illustrates how historical patterns of structural disenfranchisement of indigenous peoples have been worsened under neoliberalism which infringes upon people's livelihood rights. The case of the indigenous Penan, who were doubly colonized—first by their lack of access to the energy from the hydropower they sacrificed through land grab, and second by the primitive accumulation through dispossession they endured—frames a southern variant of the climate injustice narrative. This narrative contributes to the global energy transition movement.

Specifically, the neo-colonial development paradigm deployed by Global South states must account for the vulnerabilities, marginalization, and precarity faced by indigenous communities, alongside the democratic movements they mobilize. Transnational agencies and Global South states must recognize that accountability and accounting for climate change cannot be merely transposed from dominant global narratives. Instead, they must be deconstructed and decolonized to align with the struggles and lived realities of local indigenous communities.

In this regard, several alternative development paradigms provide valuable insights. Firstly, Gudynas' (2014) concept of *Buen Vivir* advances a decolonial framework that promotes communitarian and ecologically balanced development, particularly tuned to the Majority World. Rejecting the Western ideal of a nature-human dichotomy, *Buen Vivir* integrates indigenous wisdom, moral values, and spiritual traditions into sustainability discourse. It advocates a holistic model that privileges environmental equilibrium, cultural identity, and participatory governance over economic expansion. For example, Paerregaard (2023) demonstrates how Andean communities in Peru perform ritual offerings to mountains—vital sources of water—as expressions of reciprocal human–nature relationships that protest state-imposed water governance. In this context, climate change accounting and accountability should enable indigenous participation by incorporating ecological expertise, local knowledge, and affective as well as spiritual experiences to confront the climate crisis. Ultimately, *Buen Vivir* opens epistemic pathways that elevate indigenous cosmologies and recognize local belief systems and religious traditions as essential components of climate governance (Ang & Wickramasinghe, 2021)

Secondly, Hardt and Negri (2009) introduce the concept of the commonwealth, which encompasses both material commons (such as the earth, its ecosystems, and natural resources) and immaterial commons (including indigenous knowledge, ideas, symbols, affect, and social networks). Rather than being privatized or monopolized by the state, these commons should be collectively governed. In contrast to state-centered governance, Hardt and Negri propose an alternative institutional structure that enables the multitude—a decentralized, diverse, and cooperative collective—to institute, manage, and govern the commonwealth through democratic participation. Unlike the notion of "the people" as an abstract sovereign entity ruled by the state, the multitude embodies a fluid and self-organizing force capable of generating alternative democratic governance through collective intelligence and cooperation. This model prioritizes self-governance, the free circulation of knowledge, and collaborative decision-making, ensuring that communities retain control over shared resources such as water, land, forests, and soil. In this regard, public sector climate change accountability and accounting should facilitate the self-governance of the commonwealth, empowering communities to manage their own ecological and social resources rather than being subjected to top-down state or market interventions.

Third, Parr (2014) advocates for transversal governance, a dynamic form of climate accountability that acknowledges the intersectionality of power asymmetries—spanning class, gender, race, and species relations—within climate justice struggles. As Account 3 highlights, climate injustice is not only a product of neoliberalism but also shaped by multi-scalar governance structures, from local administrative policies to global geopolitical arrangements. Neither vertical governance (national, regional, local) nor horizontal governance (inter-geopolitical alliances) alone is sufficient to address these entangled injustices. Global South states must remain vigilant against institutionalized hierarchies that obscure or render invisible marginalized individuals, impoverished communities, and even non-human species. A transversal mode of governance, therefore, integrates both vertical and horizontal mechanisms to navigate the complexities of shared ecological commons. Informed by this perspective, climate change accounting and accountability should interrogate fundamental questions: How does climate crisis generate solidarities between human and non-human entities? How can marginalized groups—such as women, ethnic minorities, and subsistence communities—be actively included in environmental governance?

What forms of alliances can be forged to resist extractivist and exploitative climate policies? A multilateral, civil-society-driven approach, emphasizing coalition-building across different social movements, may offer a viable alternative to the dominant reliance on state and market mechanisms.

Considering the multidimensionality, valence, and conflicting values embedded in all three modes of commonwealth governance, an essential characteristic that new public sector accounting and accountability for climate change must embody is its capacity to mediate competing evaluative principles of justice (Ang & Wickramasinghe, 2023). By doing so, it can facilitate inclusive discussions that prefigure a more just and sustainable world. Neoliberalism reinforces the corporate-state nexus, often shaping climate accountability mechanisms to serve the interests of powerful stakeholders—namely, the state and corporations. However, climate change accounting should not merely reflect these vested interests; rather, it must prioritize the voices and struggles of the most vulnerable and disenfranchised communities, ensuring that accounting practices serve the imperatives of social and ecological justice. This shift paves the way for bottom-up performance indicators, which reflect grassroots perspectives rather than top-down market or state-driven imperatives. Additionally, alternative symbolic representations can cultivate pluralistic assumptions and diverse narratives, fostering a more inclusive and sustainable future. We posit that the five features outlined above can serve as a practical backbone, providing the foundation through which public sector climate accounting and accountability frameworks may be pragmatically applied in the Majority World.

7. Implication: Reflexive of Conceptual boundary and Future research.

Public sector accounting research (PSAR) has seen renewed interest in recent years, yet scholarship on PSA for climate change remains limited and conceptually nascent (Cooper & Pearce, 2011; Upadhaya et al., 2021). This intellectual void calls for deeper inquiry into how accounting and accountability systems can be reconceptualised as emancipatory tools for addressing climate injustice (Gallhofer & Haslam, 1997). Future research must move beyond descriptive assessments toward transformative frameworks capable of engaging with the multi-scalar, temporal, and affective dimensions of climate governance.

First, while our emerging frameworks emphasise holistic understandings of climate accounting across micro, meso, and macro levels, little is known about how these conceptual models can be practically operationalised across diverse institutional, spatial, and historical contexts. Their refinement requires empirical immersion in lived, situated, and contextualised practices. Future scholarship should therefore explore how government agencies, civil society groups, and grassroots communities—such as Indigenous groups in Sarawak— adopt above framework forge alliances and enact relational forms of climate action. Such work would illuminate the politics of collaboration and the socio-material conditions under which collective climate action unfolds in the Anthropocene.

Second, the predominant focus of existing climate accounting scholarship on mitigation, particularly through carbon accounting, has often marginalized equally crucial adaptation imperatives. Since participatory and localized knowledge is indispensable for meaningful climate adaptation, future research should critically examine both the potentialities and limitations of emergent accounting instruments—such as climate risk assessments, participatory mapping, and climate performance indicators. Such inquiry must be reenvisioned epistemically to explore how these tools can be dialogical and co-produced, integrating the vernacular knowledge, spiritual cosmologies, and ecological worldviews of Indigenous peoples. Embracing such epistemic pluralism would recalibrate accounting's technocratic rationality, transforming it into a medium capable of translating lived experiences and cultural wisdom into actionable climate governance.

Third, participatory climate accountability remains under-theorised and underdeveloped. Conceptual and programmatic models, such as Ang and Wickramasinghe's (2025) multi-layer public value accounting framework or Ang & Wickramasinghe (2023) coordinating accountability, offer fertile ground for rethinking how participatory ethics can be institutionally embedded. Yet, such participation cannot be theorised in abstraction; it is always mediated by socio-political dynamics, including subaltern resistance, patronage systems, nepotism, and patrimonialism that happen in the Majority World. The confluence of neoliberal imperatives, postcolonial developmental logics, and entrenched hierarchies forms a complex Global South political ecology that shapes the possibilities and limitations of participatory accountability. Therefore, future scholarship must not only advocate participation as a normative good but also interrogate the power geometries and discursive boundaries within which participation becomes meaningful—or meaningless. One possible way to do that is to experiment with Ang and Wickramasinghe's (2025) public value framework and Ang & Wickramasinghe (2023) coordinating accountability across various cultural and political contexts in the Majority World. Moreover, agonistic-based critical dialogic approaches (Brown, 2009) can also offer alternative lenses through which we can access participative accountability—especially the extent to which such accounting can engender democratic engagement.

Fourth, accounting's polyphonic manifestations—as art (Yamey, 1989), oral history (Lehman et al., 2016; Tanima et al., 2021), action (Parker, 2014), social media (Ang & Wickramasinghe, 2024; Gallhofer & Haslam, 1997; Vollmer, 2021), and cultural control (Ang & Wickramasinghe, 2024)—present radical epistemic openings for climate scholarship. These alternative modalities of accounting transcend calculative rationality and allow for affective, symbolic, and communal expressions of accountability. Future research should investigate how these diverse expressive and performative forms of accounting empower local communities and more authentically represent the complexities of climate change. Moreover, there is a pressing need for accounting scholars to exercise greater creativity and intellectual imagination in exploring novel delineations of the boundaries of accounting and the potential integration of various social constructs into the accounting domain. What if science, technology, and sport can be forms of 'accounting' that express some perspective on climate change? As Gallhofer & Haslam (2019) remind us, the crucial questions are manifold during this epistemic inquiry: How do alternative accounting forms articulate distinct moral grammars and justificatory regimes? How might they reconstruct our understanding of competing discourses surrounding climate change? In what ways do they engender "chains of equivalence" among disparate interests, identities, and projects that coalesce around justice, ecology, and solidarity? What obstacles impede these processes, and to what extent can accounting actively support the articulation and advancement of such legitimate interests? How can accounting serve as a medium for communicating these chains of equivalence, linking diverse actors and perspectives in the climate governance landscape? What new accounting mobilizations—through expanded delineations, imaginative practices, and innovative methodologies—might transform climate action? What is the emancipatory potential of alternative accounting for fostering progressive climate movements? These critical questions necessitate sustained empirical investigation and rigorous theoretical engagement to illuminate the transformative capacities of accounting within complex socio-environmental contexts of the Majority World.

Fifth, while we propose myriad decolonial commonwealth governance paradigms such as Gudynas' (2014) *Buen Vivir*, Hardt and Negri's (2009) *Commonwealth*, and Parr's (2014) *transversal governance*, which offer profound philosophical departures from neoliberal orthodoxy, their integration with accounting remains largely unexplored. How might accounting be reconstituted as an instrument of collective stewardship within these paradigms? How can it mediate between spiritual, ecological, and communal rationalities that resist commodification and enclosure? Such inquiries demand not only technical innovation but ontological reorientation—a recognition that accounting can be a moral and political technology of care, reciprocity, and commoning.

Finally, Latour's (2017) Down to Earth beckons accounting researchers to redirect their focus from national frontiers and the conventional left–right political spectrum toward the Earth itself in addressing climate change. What a terrestrial approach might signify for the accounting intellectual community remains largely unknown; however, it offers a provocative opening to reconceptualize accounting as a spatialized practice (Martinez et al., 2022). Consequently, accounting researchers should investigate how this terrestrial orientation broadens accounting's social and political spatiality beyond national boundaries, exploring its potential as a transnational climate practice that engages with global ecological and socio-political processes. Besides, Latour (2017) also beckons accounting scholars to reconceive accounting as an empirical science of nature-as-process. This epistemic shift demands attention to the relational and temporal unfolding of climate phenomena—how climatic transformations are produced, perceived, and politicised through local dynamics. By situating accounting within these socio-material and cultural contingencies, researchers can move beyond static measurement toward capturing the dynamic interdependence between human and non-human actors. Such an accounting would not merely document environmental degradation but trace the processes by which climate change is lived, negotiated, and made visible.

In essence, future public sector climate accounting research must strive for epistemic imagination—to fuse the empirical with the ethical, the material with the spiritual, and the quantitative with the qualitative. Only through such pluralistic and reflexive scholarship can accounting contribute meaningfully to the collective struggle for ecological justice and planetary survival.

As a conceptual contribution, we declare this paper does not aim to offer exhaustive empirical validation but rather to provoke critical reflection and theoretical reorientation within public sector accounting and accountability scholarship for climate change. The arguments and framework developed here are grounded in interpretive engagement with existing literature and illustrative case materials, which inevitably reflect selective reading and partial perspectives. While the three cases analysed serve as heuristic devices to theorise diverse manifestations of climate (in)justice, they do not purport to represent the full complexity or heterogeneity of the Majority World. The proposed framework should thus be viewed as a generative and evolving construct—one that invites further empirical testing, contextual refinement, and interdisciplinary dialogue. The above-proposed future research may advance this conceptual groundwork through ethnographic, participatory, and comparative inquiries, thereby enriching our understanding of climate accounting and accountability practice in the Majority World.

8. Conclusion

All in all, without addressing the entrenched social inequalities within society, public sector accounting and accountability for climate change remain futile. Inspired by the decolonization agenda, this paper seeks to illuminate climate injustice—specifically, how existing technofixated climate change solutions have overlooked the systemic structural, political, historical, cultural, social, and economic inequalities between the Majority and Minority Worlds. It also examines how accounting and accountability for the Majority World should be reimagined.

The paper begins with a critique of the technocratic fixation in climate accounting, which is deeply rooted in Western capitalism, modernity, and civilization, emphasizing governance through reason. Drawing on the concept of climate injustice, it explores how such dominant modes of accounting marginalize and sideline the powerless segments of society within the Majority World, producing climate injustices. Latour's (2017) concept of Down to Earth offers an alternative ontological and epistemological stance on the Earth, conceptualized as Terrestrial, advocating for a climate politics that transcends North-South dichotomies. It also champions an empirical science of nature-as-process, which, in turn, reconstitutes an alternative ontological foundation for climate accounting and accountability—a practice capable of tracing how climate change evolves and emerges within specific socio-political contexts while rejecting a priori universal categorizations. Global South states and transnational agencies must integrate this perspective into the design, implementation, and evaluation of their climate-related accounting and accountability practices. Three empirical accounts illustrate how climate injustice "matters" within the socio-political context of the Majority World.

With this theoretical and empirical understanding, we reflect on and propose alternative parameters for climate accounting and accountability in the public sector of Global South states. These alternatives include, *inter alia,* opposing neo-colonial extractivist regimes, considering alternative modes of commonwealth governance, rejecting the scientific and hierarchical models of accounting and accountability, advocating for alternative narratives form of accounting that respond to local socio-cultural contexts and promote participative accountability. We argue that meaningful climate accountability requires reimagining political orientations beyond Minority-Majority national frontiers and embracing a new planetary ethic that restores humanity's relationship with the Earth. In so doing, we urge future accounting scholars to explore climate accounting and accountability in myriad directions, including spatialized practices, alternative modalities, and localized, grounded participatory approaches.

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