**Seminar Speaker: Michelle Rodrigue**

**Bio:** **Michelle Rodrigue, Ph.D, CPA, CA** is a Professor of Accounting at the School of Accounting of Université Laval (Québec, Canada). She received her Ph.D. in Accounting from Concordia University in Montréal. Her research interests center around sustainability accounting, mostly with respect to disclosures on sustainability, relationships with stakeholders and shareholder activism. Her work has been published in leading academic journals such as *Accounting, Organizations and Society; Accounting, Auditing and Accountability Journal; Management Accounting Research; Critical Perspectives on Accounting,* and *Journal of Business Ethics*. She is the joint editor of *Social and Environmental Accountability Journal*. She teaches sustainability accounting at the undergraduate and graduate levels and engages with the Canadian accounting profession on the matter. She is a member of the Centre for Social and Environmental Accounting Research (St-Andrews, UK) and of the Centre for Research on Accounting and Sustainability of FSA ULaval.

**Topic: Bringing sustainability risks into the mainstream: The framing of sustainability by the Big Four accounting firms**

**Abstract:** This paper analyzes the discourse that the Big Four accounting firms have promoted on the notion of sustainability risks. Drawing on Douglas and Wildavsky’s (1982) anthropological understanding regarding the construction of risk in modern society, we examine how the Big Four’s specialized publications frame sustainability risks and the magnitude of their consequences. Our discourse analysis indicates that four framing processes characterize the firms’ discourse:  representing the Big Four through the role of proactive knowledge producers; promoting quantification and measurability; fostering neoliberal policy-making; and de-emotionalizing socio-environmental risks. We maintain that as a result of these processes, the wicked issues of sustainability are overly simplified, transposed in the conventional area of organizational economics, and therefore made manageable in the unbroken pursuit of corporate growth. In other words, the aim is to take sustainability risks into a territory where corporate élites are in the habit of thinking and acting: the economic arena, as delimited by the boundaries of the organization. Instead of bringing sustainability risks into the purview of organizational controllability, we believe there is a crucial need to bring business organizations and the Big Four accounting firms into the purview of responsibility toward the planet.