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Coping with cognitive dissonance in critical environmental accounting research and education[☆]

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A B S T R A C T

As academics actively involved in teaching and researching accounting for the natural environment and nonhuman animals in our home institutions, we often experience mixed feelings on the meaningfulness and usefulness of our educational and scholarly activities. We take this Special Issue as an opportunity to reflect on the feelings of cognitive dissonance we experience when trying to respond to the urgency posed by multiple ecological crises. We complement our reflections through real-life examples from our professional experience that illustrate misalignments between our ecologically driven values and our actions. We hope that our exploration of the coping strategies adopted to navigate such inconsistencies will spark further discussion in the academic world.

1. Introduction

Our personal values and aspirations for a more harmonious and less destructive relationship between humans and more-than-human nature drive and inspire our research. We see ourselves as ‘academic activists’ in the field of critical accounting research, which is often viewed as analytical interrogations of hegemonic practices aimed at exposing sources of power, marginalization and injustices (Gendron, 2018; Neu et al., 2001). In Neimark’s (1990, 110) words, our role “is not [only] to describe the world but change it”. This also entails a recognition of the fluid boundaries of the accounting discipline and a commitment to broadening them to include marginalized voices (Arjaliès et al., 2021) and the non-human world.

What keeps us awake at night are not only ecological crises, such as humanity overshooting an increasing number of planetary boundaries (Richardson et al., 2023), but also ethical issues, such as the exploitation of non-human animals in agriculture, science, and entertainment. Animated by these concerns, we try our best to conduct critical environmental accounting research that fosters radical change towards an ecologically sustainable world characterized by interspecies and intergenerational justice. However, when considering how to actually leverage our research for this greater purpose, for instance via teaching or societal engagement, we are confronted with difficult questions. Why do we collaborate with companies in research projects if we are skeptical of their willingness or ability to change? How do we balance the institutional expectations to prepare students for working life with our aspirations for intellectual empowerment and ‘conscientization’ (Freire, 1972)? How much of a political stance can or should we take in our role as public experts? Much to our chagrin, it seems that our solutions to these problems often involve compromising on our emancipatory goals today in the hope that something good will come out of it in the future. Cognitive dissonance is our constant companion as we are acutely aware of the discrepancy between the values we wish to uphold and some of our actions that speak to the contrary.

Cognitive dissonance, broadly described as holding two contradicting cognitions (Festinger, 1957), may derive from several causes,

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such as inconsistencies among cognitions related to knowledge, opinions, or beliefs on the one hand and one's behaviour on the other (McGrath, 2017; Vaidis & Bran, 2014). In the context of critical accounting scholarship, we claim that a significant portion of cognitive dissonance has its roots in the institutional environment within universities, as our workplaces. Universities across the world have undergone significant changes in the past decades, experiencing the adoption of the 'management by results' doctrine (Broadbent et al., 2010; Gendron, 2015; Parker, 2011; 2024; Willmott, 1995). This doctrine, which emphasizes productivity and universities' financial autonomy from the state, has resulted in cuts in government funding and the attendant performance requirement for scholars to apply for external funding. Our personal experiences from Finnish universities show no exception to this development (see also Kallio, Funck & Kallio, 2023). In Finland and elsewhere, a growing share of external research funding is allocated and applied through 'strategic' funding instruments which explicitly promote economic growth and growing business turnover, while displaying only a tokenistic concern for ecological issues. Not only does this marginalize critical environmental accounting research that critiques the dominant neoliberal, market-oriented ideology, but it also erodes our ability to live in accordance with our personal values. On the teaching side, higher education institutions in Finland and many other countries have experienced significant increases in student intake while simultaneously reducing time-to-degree with the hope of increases in government funding based on degrees. While this short-termism (Gendron, 2015) does not necessarily lead to deterioration in teaching and research quality, the emphasis on competition over collegiality and quantity over quality has raised several important discussions on academic integrity and the purpose of our teaching and research activities. Altogether, the new climate of performance and commercialism in academia threatens to jeopardise research and education for the betterment of our natural environment and has further contributed to our disconcert and cognitive dissonance that constantly trouble us as critical accounting scholars.

The purpose of this essay is to reflect on what it means to be a critical environmental accounting scholar, from the perspective of cognitive dissonance. To that end, we present three examples drawn from our own experiences from research, teaching and societal engagement, and reflect on them in light of cognate literature. We contribute to the Special Issue "Fostering Critical Perspectives on Environmental Accounting and Accountability" by discussing the trade-offs that critical environmental accounting scholars often tend to make when trying to get their message across, the attendant feelings of distress and unease, and potential ways forward. We expect this account to resonate with the experiences of other scholars balancing between the urge to 'speak truth to power' and the wish to appear 'reasonable' so as to entice others onboard the emancipatory project. Importantly, we also wish to take (some of) the blame away from individual scholars and acknowledge that as human beings we are embedded in the very same societal structures we wish to change.

Encouraged by Vinnari (2021) and Tanima & George (2024), who advocate for academics to more openly voice their struggles and challenges, whether intellectual or otherwise, we believe that acknowledging our shared feelings of cognitive dissonance is a transformative act for ourselves and others like us (see also Drujon d'Astros, Gaudy & Strauch, 2022). Although we do not claim to have definite solutions to the question of "what can be done", we argue that addressing these tensions and human vulnerabilities inherent in our work can better equip us to confront these challenges. We describe the strategies available to help us cope with cognitive dissonance and keep us engaged with our work. While some of these strategies may seem more defeatist in nature and may do little to directly advance the critical environmental accounting research agenda, they can nonetheless support researchers' wellbeing, mental health and resilience; considerations that are in themselves important for a healthy academe. We hope that this essay will be helpful for those who wish to engage in critical environmental accounting research and education but feel intimidated by the stress induced by cognitive dissonance or may not have the necessary resources (understood broadly) to pursue their passions further. Finally, we write our reflection as a reminder that although these constraints and limitations may at times feel depressing and discouraging, it is not an excuse to lose focus and compromise too much.

The rest of this essay is structured as follows. In section two, we present the conceptual framework of cognitive dissonance and the methodological basis of this essay. Three distinct illustrations grounded in our experiences in research, teaching and societal engagement form the core of our analysis and interpretations in section three. The paper ends with a concluding discussion.

2. Conceptual framework and method

2.1. Conceptual framework

Our study is theoretically grounded in Festinger's (1957) concept of cognitive dissonance, which describes a psychological state where two conflicting cognitions, broadly defined as attitudes or knowledge about values or behaviour, are perceived. This misalignment, such as the clash between attitudes and personal values versus actual behaviour, leads to uncomfortable mental states. Since humans naturally dislike cognitive inconsistency, they tend to strive to reduce it (Cooper, 2011). The context of sustainability initiatives is particularly prone to inducing cognitive dissonance in individuals engaged in organizational practices (Allen et al., 2015; Wright et al., 2012). This dissonance often arises from the discrepancy between the superficial approach to sustainability adopted by business organizations (weak sustainability) and the fundamental social and environmental changes required to reach a safe and just state of the planet (strong sustainability). Employees find themselves in situations in which their conduct at work does not rise up to their expectations, resulting in affective and mental distress (Wright et al., 2012). Academic researchers are not immune to such tensions either. Instances of cognitive misalignment have been documented, for example, in relation to the frequent use of air travel that does not sit well with researchers' environmental values (Dey & Russell, 2022; Schrems & Upham, 2020).

Incongruent cognitions cause anxiety, distress and discontent, rendering them difficult to tolerate. Unable to endure the discomfort, individuals adopt various coping strategies to reduce the distance between discordant cognitions. While Festinger (1957) initially proposed three such strategies instinctively applied in cases of conflicting cognitions, the subsequent developments in literature have

added to the array of available coping mechanisms, with McGrath (2017) synthesizing as many as seven.

Next, we will briefly outline the strategies and illustrate them with reference to a critical environmental accounting academic involved in a standard-setting process that glosses over ecological issues. One strategy for coping with cognitive dissonance is to *modify one's own cognition or attitude*, which involves reframing how one perceives a particular situation. The accounting researcher who feels uneasy about participating in the standard-setting process, for instance, might shift their attitude from seeking meaningful engagement and opportunities to voice their concerns, towards prioritizing practical benefits gained, such as building networks or gaining ideas for future research. They might also adjust their expectations regarding the outcome of the process from a radical overhaul to incremental changes in the standards. Another strategy is to *divert attention*, in other words to shift one's focus away from the uncomfortable cognition. Instead of dwelling on their dissatisfaction with the overall policy direction, the accounting scholar may concentrate on, and find satisfaction in, minor achievements such as successfully introducing an ecological standard within the set. A third strategy is *trivialization*, which implies reducing the perceived significance of the disconcerting thought. The accounting researcher may downplay their own contribution to the disappointing standard-setting process, convincing themselves that they only play a very minor role. A fourth, closely related strategy is *denial of responsibility*, whereby the 'blame' for an undesirable outcome is assigned to external actors or circumstances. The accounting scholar might, for instance, convince themselves that the exclusion of ecological issues from the accounting standards was due to more powerful actors' lobbying, rather than their own actions.

A fifth strategy for coping with cognitive dissonance consists in *adding consonant cognitions*, which means introducing new, supportive beliefs to justify one's behavior. The researcher could, for instance, seek evidence showing that academic involvement in standard-setting processes has historically resulted in better outcomes, thus reinforcing the idea that their engagement is worthwhile. A sixth strategy involves *changing behavior to match pre-existing values*. The accounting scholar can simply refuse to participate or discontinue their involvement in the standard-setting process when they realize that its approach to ecological sustainability is not ambitious enough and thus violates their values. This option is not always feasible for various reasons, such as institutional pressures or expectations for academic engagement or because scholars wish to maintain working relationships with influential colleagues or practitioners. Moreover, changing behavior is an extremely difficult and arduous strategy and hence individuals tend to avoid it (McGrath, 2017). Finally, the strategy of *act rationalization* involves performing a new action that validates a previous, dissonance-inducing one. When the sustainability accounting standard-setting process results in an unambitious reporting framework, the scholar might initiate a project to optimize that framework rather than criticize it, thereby justifying their earlier involvement in the process.

While previous research has identified up to seven different strategies for coping with cognitive dissonance (Festinger, 1957; McGrath, 2017), it is worthwhile to note that distinctions between the strategies are not always clear-cut and can sometimes overlap. For instance, diverting attention from the discomfort of engaging in a standard-setting process with limited real impact and focusing instead on minor achievements may also be interpreted as a strategy of adjusting cognitive expectations regarding the process. Ultimately, determining which coping strategy is at play in a given empirical instance is not straightforward and often depends on the analyst's subjective interpretation.

As psychological research on dissonance reduction strategies is sparse and experimental, there are no firmly established views on their relative effectiveness in 'real-life' situations (McGrath, 2017). In the analysis that follows in section 3, we identify the strategies each of us utilized and comment on their effectiveness from our personal viewpoints. Although we have employed only a subset of these strategies, we believe that providing a broader list could be beneficial for other researchers who may identify with approaches different than ours.

2.2. Methodology

The story of this study begins from a very practical setting. Each of us had been invited to propose a paper for this Special Issue ("Fostering Critical Perspectives on Environmental Accounting and Accountability") and we thought it would be convenient, not to mention enjoyable, to write something together. When we met to brainstorm on potential themes, the conversation gradually turned to a problem we had contemplated several times over the years, namely the uneasy fit between our critical scholarly outlook and the rather managerial surroundings in which we operate as researchers, teachers, and public experts. At one time or another, all of us had resorted to taking the edge off our emancipatory message in an attempt to promote social change without alienating collaborators, colleagues, students, or the public. Having to thus act in ways that contradicted our values and our beliefs caused us considerable discomfort – in other words, cognitive dissonance. Each of us was already familiar with this concept in a general sense, so we used it explicitly during the first brainstorming session, and then began to search literature on the strategies for coping with the dissonance. We had previously learned about rationalization being used to justify values-discordant behaviour by individuals who consume meat or engage in extensive air travel despite being troubled by the ethical and ecological problems associated with these practices. However, we were not aware of the full suite of strategies identified by Festinger (1957), not to mention McGrath (2017).

This means that when the events that caused us cognitive dissonance unfolded, we were not aware that the ways in which we tried to alleviate our distress were in fact called coping strategies. The methods we adopted to address the value-action dissonance emerged intuitively, rather than by drawing on a pre-existing mental toolbox. It is possible that even the term 'cognitive dissonance' did not cross our minds when we were experiencing those uncomfortable feelings. It was only when developing this essay that we began to reflect on our thoughts and actions through the lens of cognitive dissonance and the associated coping strategies. Yet, a slightly different question is whether we sensed, at least on some level, that we were enacting a performance for ourselves to put our minds at ease and continue on our established course of action. In other words, even though we were not familiar with the vocabulary of 'coping strategies', did we realize that our actions were symbolic, that we were just trying to convince ourselves that we need not change our behaviour? As it is very difficult, if not impossible, to retrieve the 'actual' course of action or personal motivations behind it, this

possibility cannot be completely dismissed.

Having chosen cognitive dissonance as the key concept of our paper, we soon decided on autoethnography as the appropriate methodology for exploring it. The autoethnographic approach merges elements of ethnography and autobiography to explore social, political, or cultural phenomena through the lens of personal experience (Poulos, 2015). Although cognitive dissonance relates to an individual's cognitions, we believe it is a feeling shared by many critical (environmental) accounting scholars and hence indicative of a broader phenomenon. Specifically, this study aligns with the expressionist strand of autoethnography (Adams et al., 2014), which emphasizes introspective and subjective accounts that originate from our own lived realities. Each of the three narratives that follow is presented in the first person and takes the form of a confessional story (Van Maanen, 2011), offering our reflections on the events that unfolded, the cognitive dissonance we experienced and the strategies we employed to cope with that dissonance. Ultimately, we aim to leverage these experiences to say something meaningful about what it means to be a critical environmental accounting scholar operating within structures that compel us to act against our values and beliefs.

Consistent with autoethnographic practice (Poulos, 2015), our writing is retrospective and selective, shaped by our personal recollections of past events. Since we have not kept field diaries or journals related to those events, our narratives are not direct quotes from previously existing texts but *ex post* accounts reconstructed for the purpose of this paper.

3. Cognitive dissonance in critical environmental accounting research, teaching and societal engagement

3.1. Finding one's place in research projects of weak sustainability

While critical accounting scholarship has made significant strides since its emergence in the 1970s, researchers continue to grapple with its perceived lack of practical impact. In a radical and disconcerting critique, Bigoni and Mohammed (2023) even argue that meaningful change is unlikely because capitalism is a resilient system that will absorb, incorporate and efficiently neutralize all criticism; hence, critical scholarship is futile. More nuanced analyses attribute this limited impact to factors such as scholars' insufficient engagement with organizations (Correa et al., 2023) or certain marginalized groups (Dillard & Vinnari, 2017), and the dominance of Western epistemological perspectives that fail to adequately address the needs of non-Western societies (Husillos et al., 2024).

In the business studies field, including accounting, engagement research is essential for gaining insights into actual practices, with attempts to promote transformative action through mutual learning processes (see e.g. Bebbington et al., 2007). In this understanding, our normative goal is to enhance environmental practices and explore more sustainable alternatives, and direct engagement with organizations and other societal actors becomes vital. Recent scholarship has increasingly emphasized the importance of such engagement, advocating for various research methods, including interviews, action research, interventionist approaches, and ethnographic studies (Adams & Larrinaga, 2019; Brander, 2022; Correa et al., 2023). While we agree that research should extend beyond purely desk-based projects, our experience with engagement-oriented studies has revealed several tensions and challenges that we acknowledge here. Yet, this is by no means intended to dissuade scholars from pursuing field inquiries. The case below, in which Oana was involved, illustrates the significance of thorough planning, discernment and appreciation of contextual circumstances prior to embarking on engagement-based research.

A few years back, I had the chance to join a significant research consortium that bridged academia and business. The project unfolded in two stages. Initially, a company collaborated with three teams of distinct academic backgrounds to develop existing social and environmental practices across the entire lifecycle of industrial production and to map and open sustainability data. In the second stage, the company was joined by numerous business partners, particularly from the supply chain, to broaden the scope of sustainability arguments and data usage within the industrial network.

As the sole accounting scholar in the project, I was involved in mapping the company's social and environmental efforts for the purpose of developing sustainability reporting, which was previously absent. My involvement was driven by a keen interest to observe social and environmental practices firsthand and understand the organizational dynamics associated with the initiation of sustainability reporting. Putting my hope in the co-constructive nature of the project, as an action research project, my aspirations at the time were to contribute to the development of transparent sustainability reporting that reflected actual practices. While this is a somewhat naïve approach, as research has repeatedly highlighted (Andrew, 2001; Quattrone, 2022), it felt at the time like a reasonable justification for being involved in the project.

Initial project findings indicated well-established practices, especially in the environmental area, within the case organization. While unsurprising in the context of stringent environmental regulations, it was nonetheless reassuring to see a solid basis for developing a sustainability report without resorting to greenwashing or intricate semantic tricks, as unearthed in literature (e.g. Nwagbara & Belal, 2019). However, as the project progressed, it became evident that the primary aim of the case organization was to advance new business models rather than sustainability actions per se. Reporting served not so much as a mechanism for ensuring transparency and discharging accountability, but as a valuable product feature for commercialization purposes. Essentially, the collection and processing of sustainability data, especially in relation to the impact on the natural environment, enabled higher product pricing, catering to customers' needs for information on sustainability performance. Although external reporting to stakeholders was pursued and resulted in a pilot report, it was clear that the focus was more on strategic interests than on transparency. Sure enough, the business dimension was clearly stated among the purposes of the project, of which I was aware; yet, I expected there would be more room for shaping sustainability reporting and action from a societal angle.

While I enjoyed the interactive nature of the project, with multiple seminars, workshops and meetings, there was a constant cognitive struggle related to my role as a critical researcher in the project. Working in close collaboration with business partners and business-oriented academic teams, and being mindful of the commercial expectations of the project, were not particularly helpful in terms of preserving my reflexivity and critical edge. Was I to be ignorant on how sustainability discourses were mobilized to reach competitive aims or would I have a chance at

changing the course of such developments? Was I insufficiently ambitious or did I let my prejudices prevent my critical views from being aired during project meetings? Were my efforts completely futile or was there some long term benefit, as slight as it may be, in bringing the partners together to discuss issues of sustainability that evaded their business agenda up to that point? The fact that the case organization was apparently performing well in terms of diminishing its social and environmental impacts, meeting and at times even exceeding legal compliance, was at least reassuring in the sense that I was not contributing to a greenwashing exercise. Nevertheless, the sense of non-belonging and the feeling of my time being wasted were constant companions during the project.

In this case, cognitive dissonance arose from the tension between Oana's aspirations as a critical accounting scholar advocating for radical change, and the way sustainability initiatives were reframed by the case company to align with commercial objectives rather than ecological well-being. Her initial hope that the project would bring about a deep transformation in the organization's structures and value systems was not fulfilled, leading to a sense of missed opportunity. For Oana, coping mechanisms involved a combination of modifying the uncomfortable cognition and diverting attention away from it. First, to *alter the perception* that the project primarily served to commodify sustainability with minimal organizational change, she justified her continued involvement by rationalizing her role within it. She began to see the project from a learning experience perspective with a view to similar engagements in the future. She now better understands how such projects play out and is aware of the institutional dynamics involved. She hopes that this knowledge will be useful in shaping her own expectations and the way she approaches business-academia partnerships from now on. Rationalization ultimately reflects a shift in attitude; in this instance, as Oana incorporated a learning perspective to her experience, she chose to reinterpret her experience in a more positive light.

Second, Oana *diverted attention away from the disconcerting cognition* that her involvement was not societally meaningful. She focused instead on observing the dynamic unfolding of the project with all that it entails in terms of human interaction, collaboration and direct contact to corporate practices, including visits to production sites. While not sufficient to preserve her motivation with the project, this strategy still kept it sufficiently interesting to push through and reach the final line. Shah and Lacaze (2025) purports that in situations when changing behaviour to realign with upheld values is challenging, adjustments such as diverting attention from the uncomfortable cognition is one way to ease the mental distress. It ensures that individual wellbeing at the workplace is maintained within reasonable limits and emotional exhaustion is prevented.

Third, Oana relied on a *trivialization* strategy to downplay her actions. In large, multi-team projects, such as the one she participated in, the contribution and impact of a single individual appears less prominent, like a small piece added to a big puzzle. Just as a single puzzle piece does little to change the image depicted in the entire puzzle, so she tried to view her actions as being minor within the broader context.

To summarize Oana's experience, some of the strategies to cope with the dissonance (diverging attention away, trivialization) did little to advance critical scholarship or her own reflexivity (Correa et al., 2023), but they assisted in maintaining a sense of wellbeing and keeping her sufficiently engaged in the fieldwork. Instead, the strategy of altering the perception of a cognition, proved to be more emancipatory, as it enhanced Oana's scholarly reflexivity and brought the positive outcomes of the entire experience to the fore.

3.2. Compromising on critical environmental thinking and academic ambitions in education

In general, academic education is expected to strengthen students' analytical mindsets and increase their interest in getting involved in improving the world¹. Important generic skills produced by academic education such as critical thinking, collaboration and argumentation are all favourable to this aim. However, accounting educators in business schools are faced with significant challenges emerging from traditional accounting courses and textbooks that often neglect ethical and critical considerations and reproduce the values of Anglo-American capitalism – the very same norms and values that are identified as the root cause of many forms of social and environmental degradation (Ferguson et al., 2009; McPhail et al., 2024). This concern is shared by many accounting scholars (Bérubé & Gendron, 2022; Boyce, 2004; Gendron, 2015; Powell & McGuigan 2023; Wong, George & Tanima, 2021).

Numerous business schools nowadays have inserted sustainable development aims into the core of their strategy, suggesting that business and accounting education is subject to change. However, the debate over radical versus reformist approaches to sustainability is familiar to us accounting educators, as was illustrated recently, for instance, in the form of a debate over sustainability reporting frameworks (e.g. Adams & Mueller, 2022). Do we rely on 'efficient technical solutions' to solve the sustainability challenge, or do we need a more profound change in how we understand the role and impacts of business in society? As expressed by Gendron (2015, 171): "Is our role, as academics, to produce effective technicians for the industry – or is our role more in line with that of producing reflective practitioners?" How do we balance these aims in the context of 'streamlined' accounting education aiming for a higher number of degrees in a shorter time? Our teaching performance, as academics, is constantly assessed, adding to the existing pressures and perhaps also limiting our willingness to take risks in teaching experiments. Hannele's story below illustrates these tensions.

I recently took part in designing a new course on the theme of business and sustainable development. While having a lot of fun and excitement in designing a whole new course from scratch, I also had to deal with cognitive dissonance related to the different values and expectations that guided the planning of the course.

The course is designed as a first-year course for business degree students and is mandatory for all of them. Prior to developing this particular course, we had undergone years of discussion on what kind of sustainable development course(s) we should offer to business students, if any. We had several years of experience of running more critically oriented courses on sustainability accounting, and while we agreed that this kind of

¹ Unfortunately there are indications that this long-cherished ideal of the Humanities is losing ground to practical aims such as students becoming financially savvy and acquiring directly marketable skills (Nussbaum, 2010).

critical approach is better suited for more mature students, we were also mindful that introducing sustainability into accounting and business curricula should not be left to the final years only. The momentum was created when Tampere University introduced sustainability into its strategy and promoted sustainability in all curriculum development.

The initial idea for the mandatory course came from our small group of colleagues. With our well-known background in critical sustainability accounting research, our discussions with other faculty were occasionally coloured with suspicion regarding how 'neutral' we could even be when designing the course. Partly for this reason, and also because I wanted the process to be as inclusive as possible, the course planning proceeded with inviting all academic disciplines of the business unit to a working group meeting. It was also soon agreed that the course would be organised as a shared initiative with myself only as a coordinator and with all the academic disciplines taking responsibility for the lectures, inviting guest speakers, and so on.

It was evident that a mandatory sustainability course for first-year business students could not avoid some level of compromising (or was it really? or was it just me trying to cope with my cognitive dissonance?). This meant that we aimed for an inspiring entry-level approach, including some compromises with the pedagogical aims ("not too much reading because reading is boring and sustainability should be fun!"); the critical approach ("economic growth is important"); academic ambitions ("private businesses are our key stakeholders"), and so on. These are examples of the situations where we could have, by making different choices, created a different kind of orientation for the course. Reflecting on these experiences later on, I actually think that we could and should have chosen differently, however at that point I was perhaps somehow intimidated by potential failure: if the course was too critical, could it be a turn-off rather than a source of inspiration? In the long run, is it not nevertheless beneficial to raise awareness of the partially collaborative, partially antagonistic relationship between business and sustainable development? Is it not useful to engage everyone involved in planning the course with a positive mindset instead of trying to force ownership of the course? What actually impacts the betterment of the world? At the time of course planning, we put a lot of emphasis on the collaborative aspects of the course, including both faculty and student collaboration, as well as analytical thinking skills beyond individual academic disciplines, hoping that these would also foster an analytical mindset and skills to be developed in future courses.

One of the most interesting observations for myself, and in myself, was that I realised I was actually quite exhausted at times when dealing with this cognitive dissonance. By now, I am quite used to thinking that I understand the rules of the academic game, and that it does not cause this level of mental burden. However, regarding the academic ambition and the question of what level of critical thinking we sought to instill in this course, I see now that I could have aimed higher (our students are smart, after all) but I felt that within the operational limits that I had myself set, it oftentimes felt like too much of an effort, and I was already exhausted by the thought of it. I felt like I should be extra mindful in trying to design the different aims and analytical levels of the course, without it becoming a total mess.

Hannele's example shows that dealing with cognitive dissonance is an emotional burden that adds to our mental workload and thus negatively contributes to our well-being and abilities to work (Bhimani et al., 2023; Heuven & Bakker, 2003). Being mindful of these uncomfortable thoughts and feelings is part of the learning process for a new course development and could also be more broadly accepted as part of the academic journey. To cope with the cognitive dissonance, Hannele was relying on the strategy of *modifying one's attitudes and rationalising* her participation in the project by finding justification for her actions from other parts of the process, such as the importance of building participatory teaching methods. In addition, she was relying on the strategy of *adding consonant cognitions*, for instance by turning to pedagogical methods that supported her view of an inspiring entry-level course instead of involving burdensome reading and writing tasks. Hannele was also relying on the strategy of *diverting attention from the uncomfortable cognition* by focusing on and finding satisfaction in the minor milestones of the project. An example of this was finding joy from an inspirational visiting lecturer who, while giving a great talk, overlooked several of the broader environmental implications of her business activities.

In addition to educators, business students themselves may face cognitive dissonance when trying to balance between different value systems (Chabrak and Craig, 2013). Learning the necessary tools and ways to cope with this cognitive dissonance could be helpful at least in acknowledging and thus releasing this stress, and learning these methods could be included in our pedagogical endeavours as scholars and as academic activists. This mental work could also be helpful for the students if and when they are dealing with climate anxiety, or other similar distress.

3.3. Feeling uneasy in the role of a public expert

Present-day academics are expected to play the roles of not only researchers and educators, but also public experts. The role of a public expert is less clearly delineated than the two other ones, but in general it refers to a scholar who assists their university to fulfil its 'third mission'. However, this does little to increase understanding since the notion of 'third mission' itself is ambiguous and without a consensually derived meaning. In broad terms, the third mission can be seen as "the sum of all activities concerned with the generation, use, application and exploitation of university knowledge, capabilities and resources, outside of the academic environment" (Compagnucci & Spigarelli, 2020, 5). Such activities can include, for instance, commercialization of research, collaborating with business, addressing issues of relevance to society and contributing to social change as well as communities' social, cultural and economic development (ibid., 6). Even though a scholar's third mission activity would not involve engagement with commercial organizations, which is a common source of disappointment as evidenced by Oana's story above, cognitive dissonance can still emerge. Eija experienced this while being involved in a public policy debate (for details see Vinnari, 2025).

A couple of years ago, I was asked by an animal rights non-governmental organization (NGO) to write a report about the economic significance of fur farming in Finland. Fur farming used to be a major trade in Finland up until the 1990s, but since then it has gradually waned due to, for instance, decreasing profitability, changes in public opinion, and dwindling export demand. Regardless of these developments, the pro-fur farming lobby has relentlessly argued that fur farming is an economically significant business in Finland. The animal rights NGO, which is still campaigning for a national ban on the trade, was seeking an external expert to examine the veracity of the fur lobby's claims. I took up the task (pro bono) because I had been looking for a way to do policy relevant work in the animal rights space for both philosophical and practical reasons. Philosophically speaking, I believe non-human animals possess intrinsic value that we should respect. From a practical perspective, based on following the news, I had the impression that the fur lobby was exaggerating the trade's significance, and I wanted to help the NGO 'set the record straight'. However, to prevent any subconscious bias from influencing the results, I decided to err on the side of caution and always opted to use numbers that were more favourable to the fur industry. Still, all statistical and other information indicated that the fur lobby's claims were inflated, and this is what I wrote in my report.

Later, when I was interviewed about the report's findings, I was often asked whether or not fur farming should be banned in Finland. This question placed me in a really difficult situation. If I responded according to my values, I might be giving the pro-fur lobby ammunition to shoot down the report as being partial. If I did not heed to my beliefs, I would be a hypocrite. In each interview, my solution was to avoid answering the question directly. I said that the task I had been given was to examine fur farming from an economic perspective, and from that viewpoint things did not look bright. A controlled discontinuation with financial support from the government would allow individuals employed in the trade to find new jobs or create novel business ideas. Even though what I said was true, I could not avoid feeling uncomfortable as my beliefs about what a critical accounting scholar should do (literally 'speak truth to power') clashed with what I was actually doing (trying to avoid taking a public political stance).

To get rid of the discomfort, I reminded myself that the NGO explicitly asked me to exclude ethical considerations from the report and focus on the economic aspects. I also embraced Tweedie's (2023) argument that critical accounting researchers could make a difference outside academia by leveraging their discipline-specific skills, for instance by developing counter accounts of financial reports. This, I reasoned, meant that I could be a critical scholar without making my personal views known – instead of declaring, I could let 'the numbers speak for themselves' so that politicians and citizens could draw the obvious conclusions. I also tried to convince myself that my role in the public debate was minor. Considering that the dispute about the legitimacy of fur farming in Finland had been ongoing since the 1990s, with various actors and interests involved, my report was just a drop in that vast ocean and my own opinion even less significant. Hence, even though I withheld from publicly voicing my beliefs, I did not do any harm to the cause. Moreover, I thought the ultimate responsibility for making an ethical decision lay with the politicians whose job it is to 'make policy' that reflects their voters' values – and the majority of the Finnish population no longer supported fur farming. Finally, I also tried to actively forget the parts of the interviews when I was skirting around the normative issues, and to focus instead on the answers I gave to more technical questions. Yet, regardless of all these efforts to assuage my discomfort, I still cringe when thinking back on those interview moments.

Here, Eija's cognitive dissonance arose from the clash between her ideal of a critical environmental accounting scholar and her own actual behaviour. In retrospect, it seems her ideal figure was modelled after Cooper's (2005) interpretation of a 'public intellectual' who should "argue about ends and goals and attempt to shape public opinion" (p. 604). Each time Eija refrained from taking a normative stance in the public debate about the legitimacy of fur farming, she acted against this belief and, as a result, experienced severe discomfort. To cope with the clashing cognitions, Eija resorted to four reduction strategies. She added consonant cognitions by seeking out information that would be aligned with her behaviour. This was achieved by interpreting Tweedie's (2023) piece, which advised scholars to write counter accounts of financial reports instead of ethical questions, as a broader exhortation for accounting researchers not to voice their opinions. Eija also engaged in trivialization by reducing the significance of her behaviour, and denial of responsibility by convincing herself it was the politicians' task to ban fur farming. Finally, she tried to forget the discomfort-inducing situations by diverting her attention to other parts of the interviews that did not require taking an ethical stance. Just like in Oana's and Hannele's cases, Eija resorted to such strategies to maintain her mental wellbeing. However, her final comment about still cringing when looking back to the discomfort-inducing situations, suggests that strategies to alleviate cognitive dissonance are not always completely successful.

4. Concluding discussion

Like many other critical environmental accounting researchers, we undertake values-driven scholarly work with the aim of contributing to radical social transformation. For us, the Earth and our non-human cohabitants are not just a context, a backdrop or props in a play starring human beings. Neither can they be reduced to 'non-financial issues', 'ESG concerns', or 'stakeholders'. The only thing that allows us to retain our sanity in the midst of large-scale extinction, planetary overheating, and the prolific torture of living beings is the tiny sliver of hope that we might be able to make a difference as researchers, educators and public experts. At the same time we fear that unfiltered expressions of our views might alienate our more moderate colleagues, superiors, students, funders, decision makers and citizens. As a result, we inhabit a tiny space between a rock and a hard place that is replete with cognitive dissonance, and we cope with it by resorting to various strategies (Table 1).

Table 1
Scholarly roles, clashing cognitions, and strategies for coping with cognitive dissonance.

Role (domain)	Clashing cognitions	Strategy for coping with cognitive dissonance
Scholar (research)	Aspiration to radical change vs. support for the business case	<i>Modifying one's cognition</i> : rationalization by applying a learning perspective to the engagement. <i>Diverting attention</i> : turning to the more trivial/enjoyable aspects of a task. <i>Trivialization</i> : glossing over the perceived role of one's own actions in the research project.
Teacher (education)	Academic vs. economic logic	<i>Modifying one's cognition</i> : finding meaning and justification from other parts of the process. <i>Adding consonant cognitions</i> : relying on justification from likeminded pedagogical sources. <i>Diverting attention</i> : focusing on minor achievements of the process.
Public expert ('third mission')	Ideal of 'speaking truth to power' vs. avoiding taking a public political stance	<i>Adding consonant cognitions</i> : appealing to scope of task and prior research to justify silence on ethical issues. <i>Trivialization</i> : downplaying the significance of not taking a public ethical stance. <i>Denying responsibility</i> by shifting it wholly to policy makers. <i>Diverting attention</i> : trying to forget discomfort-inducing situations and focusing on more neutral ones.

In our case, the strategies utilized to reduce cognitive dissonance include modifying one's cognition through rationalization, adding consonant cognitions through seeking new knowledge, trivializing the significance of one's own actions, diverting attention to other matters, and denying responsibility. The first and second strategies appear natural in the case of academics because they imply, respectively, developing rational explanations and seeking new knowledge, both of which constitute the stock of our trade. In turn, diverting attention away from the discomfort-inducing cognition is a relatively easy coping strategy as it requires very little effort. In contrast, act rationalization and change of behaviour were not utilized at all. Again, this seems natural as act rationalization (justifying problematic behaviour with new, aligned behaviour) takes place over a longer period of time, and changing one's behaviour is notoriously difficult, sometimes even impossible (McGrath, 2017). In our three cases, changing behaviour would have meant ceasing collaboration with companies, inducing conflict within a research project or during the curriculum development process, and gaining a reputation as a 'political' researcher. None of these seemed possible to us as we do not wish to sever our ties to other societal actors even though they would not see the world in our terms.

As mentioned above, comparative research on strategies to reduce cognitive dissonance is rather sparse (McGrath, 2017) and hence we can only comment on them based on our personal experiences. A key consideration here relates to scholars' mental health and ability to work, both of which are jeopardised by cognitive dissonance (Bhimani et al., 2023; Heuven & Bakker, 2003). We feel that the strategies we utilized did not completely eradicate cognitive dissonance but helped us cope with it to such an extent that our mental health was not compromised and we were able to continue working as critical environmental accounting scholars.

Cognitive dissonance extends beyond individual experiences, carrying broader organizational implications that can be somewhat ambivalent. On the one hand, avoiding manifestations of cognitive dissonance in an organizational setting is a precondition to maintaining stability and operational capacity. The mitigation of dissonance, through manipulation of individual beliefs (Vaidis & Bran, 2014) or the use of distracting and forgetting strategies (McGrath, 2017), can create cohesion of values, practices and routines. In this sense, both individual scholars and the universities where they work may benefit (from a short-term perspective) from not asking difficult questions, choosing instead to remain silent. On the other hand, however, silencing cognitive dissonance contributes to what Alvesson and Spicer (2012) designate as 'organisational stupidity', that is "the inability and/or unwillingness to use cognitive and reflective capacities in anything other than narrow and circumspect ways" (*ibid.*, 1201). Avoiding a confrontation with uncomfortable truths can lead universities to remain anchored in outdated assumptions and beliefs, misaligned with the urgent demands of the present, such as the scale of radical transformation required to address or build resilience against climate change and biodiversity loss.

Cognitive dissonance becomes particularly salient when irrational or incoherent organizational routines persist, such as continued support for business cases that offer only marginal, if any, contributions to sustainability. It is therefore important to cultivate intellectual reflexivity (Correa et al., 2023) and to recognize instances when our personal values contradict organisational or socially accepted norms and practices. Rather than suppressing cognitive dissonance, acknowledging it can encourage organisational reflexivity and expose "socially imposed blocks on communicative action" (Alvesson & Spicer, 2012, 1202), in other words, socially constructed barriers within organizations that discourage critical thinking and questioning of taken-for-granted beliefs (*ibid.*, 1204). We may have certain cognitive limitations preventing us from being reflexive and justifying our actions. Yet, nurturing this reflexivity is necessary for engaging with marginalised knowledge and recognizing the broader environmental and social implications of our current ways of living. In addition, by maintaining and strengthening our reflexivity, we remain prepared to step forward as activists when a window of opportunity opens that enables us to promote justice and sustainability for the more-than-human world. In this light, we hope that acknowledging our shared experiences of cognitive dissonance is a form of internal transformation; one that is necessary to open pathways for meaningful change in the world.

To some extent, cognitive dissonance is an inevitable condition in a world shaped by multiple, divergent and often conflicting value systems (Mouffe, 2013). It is only natural to find ourselves in personal and professional contexts that conflict with our personal values. We believe that the emotional sensitivity that makes us feel the dissonance is not a weakness but an essential aspect of our care for

more-than-human living beings. We argue that this should not be diminished but rather appreciated and harnessed as a resource for academic activism and striving for a better world. Acknowledging the impact of these vulnerabilities on our academic work may be more constructive than leaning on institutional politeness² or other acts of self-denial. The latter may offer us temporary comfort but deepen our dissonance in the long run. Speaking truth to power, and to your very self, can be a meaningful act of self-care but also an important institutional resource for world betterment.

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² Institutional politeness is reflected in situations where academics adhere to socially embedded norms of conduct during events such as institutional meetings, academic conferences and seminars or public engagements, and are reluctant to voice their genuine beliefs.

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