

Matthew Archer. 2024. *Unsustainable: Measurement, reporting, and the limits of corporate sustainability*. NYU Press. ISBN: 9781479822010. US\$30.00

Reviewed by Daiva Scovil. Email: [dscovil "at" asu.edu](mailto:dscovil@asu.edu)

Matthew Archer's *Unsustainable: Measurement, reporting, and the limits of corporate sustainability* examines the failings of corporate sustainability indicators through an ethnography of the actors who build, use, and disseminate them. Archer does more than make the case for the limits of measurement and reporting—he argues that the discursive focus on definitions and data in corporate sustainability cements neoliberal governance, all while failing to make paradigm shifts towards sustainability in a globalized capitalist economy.

Through ethnographic research in a largely Global North cohort of sustainability professionals working in corporate sustainability, standard-setting, and sustainable finance, Archer examines corporate sustainability practices focused on the measurement of social and environmental impacts. The book consists of an introduction, six chapters, and a conclusion. The introduction sets out the major strands of work in the book: first, the way that neoliberal sustainability hegemonically prioritizes the flattening of sustainability into market-legible data; second, the way that neoliberal sustainability as outlined here either reinforces or closes possible worlds.

The first chapter explores "The Meaning of Sustainability," based on Archer's participant observations and interviews in 2015 and 2016 in Geneva with sustainability professionals. Archer articulates how these sustainability professionals define and negotiate sustainability—and its indicators—as legible and legitimate social objects. The corporate conception of sustainability is instrumentalized through commensuration (of social, environmental, and economic impacts), comparison (within and between organizations), and (purported) causality between sustainability and profit. The pitfalls of this definition are illustrated through examples like Volkswagen's "Dieselgate" to Fabiana Li's (2011) ethnographic research on a Chilean goldmine. Fundamentally, these "sustainability" definitions are based in neoliberal governance logics. As Archer argues, "When corporations and their allies make claims about sustainability... they are making a claim about what sustainability is, how we should understand it, and how we should enact it" (p. 38).

In the second chapter, "Measuring Sustainability," Archer explores the creation and selection metrics to quantify social and environmental impacts—which in turn positions the market as the solution to these problems—through the perspective of the professionals working to create and spread these metrics. At the most fundamental level, these professionals' definition begins with the "triple-bottom line" model of sustainability which consists of social, environmental, and economic impacts (p. 66). The goal of measuring sustainability, as Archer observes, is to make social and environmental impact accounting look like financial accounting. There is power in determining what counts—and how it is counted. By understanding environmental impact and social capital as accounting objects (Power, 2015), the chapter explains how corporate sustainability institutions orient themselves to produce sustainability data, not sustainability itself. Fundamentally, sustainability professionals believe that creating measurable and verifiable data about environmental and social factors will make the market sustainable; but their focus on data creation mainly reinforces the centrality of the market.

The third chapter, "Certifying Sustainability," explores the role that certifications play in determining which products are considered sustainable. Informed by anthropological literature on spheres of values (Appadurai, 1986; Kopytoff, 1986), Archer takes a biographical approach to the lifecycle of sustainability certification. He argues that standard development organizations take top-down approaches which reinforce the power and perspectives of leading firms and large market actors. Powerful actors, like Unilever and the Rainforest Alliance, can informally insert their priorities into standard development while small actors, like Kenyan tea farmers, are only able to provide input through formal stakeholder consultation and mediating institutions. This global, data-driven, neoliberal supply chain of sustainability obliges small actors like farmers to become not just producers of goods for international consumption, but also producers and subjects of sustainability data consumable to multinationals and markets. This discussion fits into broader scholarship on the political ecology of data (Nost & Goldstein, 2022).

The fourth chapter, "Moralizing Sustainability," centers the ethical intersubjectivities of the market to explain how sustainable financial professionals navigate between "a 'value-driven' approach that prioritizes the financial performance of their portfolios and a 'values-driven' approach that is motivated by their subjective, ethical opinions about what is right and wrong" (p. 139). These sustainable finance professionals translate their ESG analysis to the broader finance industry as a hedge against risk, attempting to make sustainability legible to markets through intense quantification and datafication. Fundamentally, Archer's theorization maps onto other findings (Rajak, 2011; Dal Masso *et al.*, 2022) about moral evaluations of 'the market' which Roy (2012) identifies as "the ethicalization of market rule."

The fifth chapter, "Sustainable Lives," focuses on the personal and affective, exploring pity and other emotions that drive sustainability professionals as they work to make their vision of the "good life" a global reality. This raises a key question that sustainability professionals avoid: Just what is so unsustainable about the lives, lifestyles, and livelihoods of these "marginalized 'stakeholders' in the Global South" that corporate sustainability meteorological regimes are meant to change? It remains unclear, even as sustainability professionals take field trips from their offices in Geneva, London, Washington, D.C., and similar hubs to the local Global South sites of production to justify and strengthen their own ethical positionality. It does answer a different question, though: Whose lives and lifestyles are worthy of being sustained? Archer finds that while Global South lives are "grievable," their lifestyles are not. Fundamentally, sustainability professionals are interested in sustaining their own version of the good life, not the current lifestyles currently endangered in the Global South (p. 159).

The sixth chapter, "Sustainable Futures," contrasts opposing visions of the future: the future as bounded by the parameters of neoliberal sustainability against alternative visions created in queer and Indigenous science fiction. The first vision is led by businesses, enforced by the accounting logics of commensuration, made recognizable to elites, and informed by utilitarianism. It reflects an eco-modernist approach to sustainability, that relies on not-yet-extant technological advances and ten- and twenty- year corporate sustainability plans unaligned with the time horizons of climate change in the Anthropocene (p. 183). With a caveat about his own positionality, Archer turns to Queer, Black, and Indigenous theories of knowledge, power, and ethics and speculative fiction in search of alternate visions of futures—ones where apocalypses "have been, and continue to be, survived" (p. 191). According to this view, there are alternatives to neoliberal capitalism that exist in the gap between the current moment and the presupposed neoliberal apocalypse of "famine and drought and storms and fire" (p. 188); there are many time- and place- specific alternatives which can coexist in our current moment of certainty and uncertainty.

Archer concludes the text with a provocatively—but appropriately—titled chapter: "Against Sustainability." He revisits the goals of his work: connecting the preoccupation with sustainability indicators with the power of large corporations and their shareholders, critiquing neoliberal sustainability, and creating space for a plurality of new modes of sustainability. His conclusion is a reminder that metrics are tools, not governance structures themselves.

With this text, Archer builds a foundation to critique neoliberal sustainability indicators and move towards new modes and models of sustainability. Overall, the work is well-structured, well-investigated and well-argued. It is a useful intellectual contribution to political ecology, providing new ethnographic insight into the obfuscations of neoliberal 'sustainability' through an obsession with metrics that do not change the underlying market dynamics of extraction. The book is strongest in the first half of its argument about 'sustainability' under neoliberal governance, given Archer's comprehensive and thorough investigation of the neoliberal logics and underlying assumptions of corporate sustainability and his deep engagement with scholarship from anthropology, geography, critical accounting and related disciplines. Future scholarship could usefully engage with the government certification schemes or identify solutions proposed by the small, Global South producers in "Certifying Sustainability," or further discuss the harm done to marginalized stakeholders in "Moralizing Sustainability."

I was left with a key question when I finished *Unsustainable*: If market-driven metrics are, at best, partial solutions that reinforce neoliberal governance, what tools are we left with for large-scale transformation to sustainability? Archer begins to build this scaffolding by inviting considerations of pluriversal futures—but

perhaps an enterprising sustainability student might take to heart Archer's closing suggestion to apply Steeves' pyro-epistemology (2015) of burning down the incrementalist, largely discursive, neoliberal approach of accounting for social and environmental impact.

References

- Appadurai, A. (Ed.). (1986). *The social life of things: Commodities in cultural perspective*. Cambridge University Press. <https://doi.org/10.1017/CBO9780511819582>
- Archer, M. (2024). *Unsustainable: Measurement, reporting, and the limits of corporate sustainability*. NYU Press.
- Fourcade, M., & Healy, K. (2017). Seeing like a market. *Socio-Economic Review*, 15(1), 9–29. <https://doi.org/10.1093/ser/mww033>
- Kopytoff, I. (1986). The cultural biography of things: Commoditization as process. In A. Appadurai (Ed.), *The social life of things: Commodities in cultural perspective* (pp. 64–92). Cambridge University Press. <https://doi.org/10.1017/CBO9780511819582.004>
- Li, F. (2011). Engineering responsibility: Environmental mitigation and the limits of commensuration in a Chilean mining project. *Focaal* 60. <https://doi.org/10.3167/fcl.2011.600106>
- Dal Maso, G., Tripathy, A., & Brightman, M. (2022). A moral turn in finance? Labeling, purpose, and the morality of markets. *Focaal* 93. <https://doi.org/10.3167/fcl.2022.930101>
- Power, M. (2015). How accounting begins: Object formation and the accretion of infrastructure. *Accounting, Organizations and Society*, 47, 43–55. <https://doi.org/10.1016/j.aos.2015.10.005>
- Rajak, D. (2011). Theatres of virtue: Collaboration, consensus, and the social life of corporate social responsibility. *Focaal* 60. <https://doi.org/10.3167/fcl.2011.600102>
- Roy, A. (2012). Ethical subjects: Market rule in an age of poverty. *Public Culture*, 24(1), 105–108.
- Steeves, P. F. (2015). Decolonizing the past and present of the Western Hemisphere (The Americas). *Archaeologies*, 11(1), 42–69. <https://doi.org/10.1007/s11759-015-9270-2>

Daiva Scovil received her Master of Public Policy from Arizona State University, USA. Her research focuses on environmental governance, public administration, and science and technology studies.