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Accounting for Nutrition

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# Accounting for Nutrition?

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# WHY ACCOUNTING FOR NUTRITION?

- Long time interest in social and environmental accounting
- But wanted to do interdisciplinary research related to Corporate Social Responsibility
- Very interested in the social and environmental aspects of nutrition
- MSc Nutrition and Food Management



# WHY NUTRITION?

- Many social and environmental consequences of the food we eat
- Much evidence that the current Western diet is linked to numerous health problems
  - Cancer, heart disease, diabetes, obesity etc.
- Also the way in which food now produced causes environmental problems
  - Air pollution, water pollution etc.
- Other social issues
  - World hunger, food accessibility etc.



# RESEARCH OBJECTIVE

## ○ Objective

- to investigate the decision making process of companies in the food industry with particular reference to the way in which both accounting and nutrition information affects decisions relating to products.



# QUESTIONS

- How do food companies make decisions about products?
- To what extent are these decisions influenced by accounting or nutrition information?
- Can accounting techniques incorporate nutrition information?
- How can companies make decisions that incorporate accounting and nutrition?





# SHOULD FOOD COMPANIES BE SOCIALLY RESPONSIBLE FOR NUTRITION?

- Strong argument that the food we eat is a personal decision - but
- DoH (2003 p 15) “the food we eat and the way it is produced and manufactured have a significant impact on health” and (2005 p 17) the food industry has a “corporate social responsibility to promote healthier eating”
- Environment needs to support healthy choices Dorfman and Wallack (2007 p s45)



# FOOD ETHICS

- Food ethics has been discussed in various forms throughout history
- Clear changes have occurred especially in the 19<sup>th</sup> C and 20<sup>th</sup> C (Zwart 2000 p 114)

	Pre - modern	Modern	????
Focus of food ethics	Consumption	Production	Consumption
Morality	Private	Social	Social

- I believe that changes in food production and retail have made consumption a social issue





# DEVELOPMENT OF TODAY'S FOOD INDUSTRY

- The food industry we have today is very much a product of post war Britain
- Min of Ag set “cheap food” as a target due to food shortages and rationing
- Crawford and Ghebremeskel (1996 p 68, 77) see cheap food as “the single major cause of the progressive rise in nutrition – related diseases” “the root problem (is) ... food production and processing practices”



# CHANGES SINCE WWII

- Farming
- Food manufacture
- Food retailing
- Ownership
- Fast food
- Working environment
- Organic/Fairtrade
- Reformulation of products



## IMPACTS

- Gap between production and consumer is now wide – no connection to food
- People have little choice about where they shop
- Shopping environment does not promote healthy food
- Shopping has become routine and does not involve choice (Jackson et al 2006 p 60)
- Consumers now rely on food industry executives “to respect their rights and act in their interests”  
Early 2002 p 340



## MODERN FOOD INDUSTRY AND ETHICS

- Has become an “agent for social change” Early (2002 p 339)
- “If a food business were to place competitive advantage or profit .. above the nutrition value .. of the food it encourages consumers to buy, its conduct would clearly be open to question” Early (2002 p 341)
- “The moral implication of this development is that a food ethic based on the binary logic of contamination will more and more have to rely on labelling practices” Zwart 2000 p 123/4



# ETHICS AND DECISION MAKING

- Virtue Ethics
  - good character traits - Aristotle
- Deontological or Non consequentialist
  - Duty – treat others as you would be treated - Kant
  - Rights – Justice and fairness – Locke, Rawls
- Teleological or Consequentialist
  - Utilitarianism - greatest good for greatest number – Bentham, Mill
  - Egoism – individual interests – Smith



# ETHICAL MATRIX (MEPHAM 2000 P 612)

Respect for:	Wellbeing	Autonomy	Justice
Treated organism	e.g. Animal welfare	e.g. Behavioural freedom	Intrinsic value
Producers (e.g. farmers)	Adequate income and working conditions	Freedom to adopt or not adopt	Fair treatment in trade and law
Consumers	Availability of safe food; acceptability	Consumer choice (e.g. labelling)	Universal affordability of food
Biota (fauna and flora)	Protection of the biota	Maintenance of biodiversity	Sustainability of biotic populations

Utilitarianism

Duty

Rights





## WHAT NEXT?

- Write two chapters of PhD, develop methodology
  - Develop ethical decision making model that can be applied to food industry
  - Case study of decision making process of supermarket
  - Or interviews with manufacturers about supermarkets
  - Or interview one company from each area of food industry
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