

**Assignment Two: True Cost Accounting**

Kailie Field

GSCI 1029: The Science of Conquest

Professor John Maiorano

March 25<sup>th</sup> 2023

True Cost Accounting (TCA) is a system of frameworks developed by experts within the economic, sociological, public health and environmental spheres, used to measure the negative impacts made on to the Earth for the sake of consumerism and production (Aspenson, A., 2020). The True Cost Accounting approach not only evaluates the impacts that industries have on the environment but was specifically designed to analyze food and agricultural damage over production causes. This tool is used to educate policymakers, farmers, and consumers on how they can contribute to regenerative food systems that pose sustainability. By using the TCA frameworks, companies can focus their efforts on creating a more sustainable and transparent initiative that is regenerative and sustainable. By educating not just the food and agricultural industries with hard data, but the very communities that perpetuate over consumption (Aspenson, A., 2020).

In 2013, His Majesty the King, Charles (then Prince Charles), vocalized his appreciation for the TCA. During a conference in London, Charles encouraged those that were present, to utilize the TCA's suggestions and strategies. While our King is an environmentally savvy individual, his interest in True Cost Approaches was perhaps peaked by an article that had been authored by Bryan Walsh and published in the year 2009, in the New York Times. At the time, this article had indeed made it into major circulation, but its methods weren't entirely embraced, considering the need for production leaning out of the recession.

Garret Hardin was sure to illustrate this decades before with his rhetorical essay 'The Tragedy of the Commons'. Hardin suggests that consciously understanding how one contributes to a harmful system and over evaluates its necessity. He points out, that a cyclical behaviour becomes normalized with a positive and negative result to each decision, and ultimately rendering a 'no solution' due to codependence and over population (Harding, G., 1968).

Garret Hardin outlines these provable impacts and illustrates how the damage is not exclusive to our only our planets resources but extends outward. There would be two things that both Hardin and the TCA would agree upon: food systems and agricultural malpractice continue to force the Earth into capitulation (Aspenson, A., 2020).

The TCA was derived from investigatory necessity, as the major contributing industries continued to dismiss their environmental damage. It is very easy to turn a blind eye to something that requires re-evaluation or restructuring. That is, until the public has obtained this data, only then is it trendy to adapt to the environment challenges that can longer be ignored (Niinimäki, K., 2020).

The True Cost Approach has become widely accepted and can prove to yield abundant sustainability for companies born from its ethos. Such as, shopping local and putting back into your immediate community (Free Speech TV, 25:21, 2020) or by saving money by hitting the minimum criteria for national, state or provincial tax credits.

Yet inversely, the TCA can produce results that with poor intent, can assist as a double-edged sword something to which directly relates to “The Tragedy of the Commons”

While the TCA is intended to identify negative impacts, its practices remain to be a collaborative effort, one that all bodies are in full agreeance with.

Deeply seeded economic agendas remain and many have refrained from addressing subservient practices that are ‘*less harmful*’ but still damaging. Because Fast Fashion is built on quick turn-around rates, brands are producing almost twice the amount of clothing. Each textile used is an extensive process that requires a lot of labour-intensive work to complete. This is in part why companies will seek international labour markets that offer extremely low costs,

creating abusive work environments, limited bathroom breaks for workers, going as low as commissioning child labour for thirty-five cents an hour (Niinimäki, K., 2020).

By briefly associating with an initiative, that very cause serves as a vestibule leading to greater reward for minimal effort or contribution. Pure and transparent data that the TCA affords, has been incentivized throughout social medias influence pool, since the inception of social media. Many who thrive on these platforms are motivated by material gain or seeing an opportunity to capitalize on tragedy. Surely, it is an entrepreneurial opportunity that can encourage Influencers to use their platform for good, but it has most certainly provided the means to embolden one's personal brand, garner wealth or legitimize one's personal credibility.

All to which, create potential for TCA data to be manipulated into a public relations tactic. More pointedly, a tactic that has assisted Fast Fashion in obtaining its stronghold on the economy and our resources. By garnering support through disseminating incentives to Influencers, there has been an astronomical increase in fast fashion production (Le, N., 2020). Where there are admissions of environmental impacts, space for positive praise is made and a collective ignorance surrounding the classism that creates sociological divides and classism.

The Fashion industry and conquest are pseudonymous concepts through dominating our environment with pollution, influencing global markets and the people

The industry remains recession proof but only by way of opportunism and pure disregard for human life. World War 2 offered the fashion industry a renaissance, particularly Haute Couture. Dior only became Dior dressing SS Mistresses in Paris, while his niece married directly into the Nazi Party his best friend was also a part of.

Of course, this was to preserve his life in some way, but to him, that meant preventing his company from going under and complying with the party's request to be dressed by him. The true recognition of Dior is owed to his sister who act as a sleeper cell for the French Revolution, providing intelligence on the Nazi officials that surrounded her family members. Catherine would be caught and while unknown to Dior, would be shipped to a concentration camp where she would suffer and eventually escape. This would inspire his first successful collection. Chanel certainly would follow suite, but she would publicly sympathize with the Nazi party's views. Louis Vuitton would create luggage collections for the Normandy Regime, being rewarded with production factories as a show of their mutual respect and endorsement of one another. Fashion cannot survive without conquest through partnerships and collaborations that satiate materialism; it is the foundation to which fashion has been made relevant.

Even in 1968, Hardin's observations remain sound and soon enough, the TCA's hard data won't be required for us to experience the repercussions of mass production or consumerism and its deadly effects. We see it with the increase of unpredictable natural disasters, we smell it in the air, we taste it in our water, even poison our minds and bodies. We notice it within our governments as policy makers continue to find ways to encourage intelligent shopping, such as grocers no longer providing plastic bags, tax credits for driving an Electric Vehicle or transversely, taxes in general. For the west an equilibrium has been difficult to achieve and our economic influence acts as an active player in a game that humans are bound to lose.

Within my personal practices, I have had to spend a lot of time re-evaluating my relationship with what I determine as a necessity and how it directly effects my community in a negative or positive way. As someone who has previously purchased luxury or designer goods, I did so with the mindset that these items were investments as they could be worth more than what

I had purchased them for. I understand that fashion rotates historical cycles and caters to the needs of the immediate with impulse trends and fads.

One thing that never goes out of style, is nostalgia, and that nostalgia sits at the bottom of my closet in boxes that I forget exist while they grow in value. I contribute to the problem by quietly finding security in exactly what Hardin sound the alarm on – the individual placing their needs above the consequence of production on the Earth. It is shameful, and I had discovered this in my behaviours last year very clearly. This would lead me to continuing my quarterly donations to women's shelters, but I have now begun to include my designer...someone else could make better use.

## **References**

1. Aspenson, A(2020, January). “TRUE” COSTS FOR FOOD SYSTEM REFORM: AN OVERVIEW OF TRUE COST ACCOUNTING LITERATURE AND INITIATIVE ii ACKNOWLEDGMENTS.  
<https://clfi.jhsph.edu/sites/default/files/2020-02/true-cost-for-food-system-reform-2020.pdf>
2. Le, N. (2020, July 20). *The Impact of Fast Fashion on the Environment*. Princeton Student Climate Initiative; Princeton University.  
<https://psci.princeton.edu/tips/2020/7/20/the-impact-of-fast-fashion-on-the-environment>
3. Niinimäki, K., Peters, G., Dahlbo, H., Perry, P., Rissanen, T., & Gwilt, A. (2020). The environmental price of Fast Fashion. *Nature Reviews Earth & Environment*, 1(4), 189-200.  
<https://doi.org/10.1038/s43017-020-0039-9>
4. *The Day the World Stops Shopping*. (n.d.). Ww.w.youtube.com. Retrieved March 25, 2023, from <https://www.youtube.com/watch?v=d7M1cPw91xk>
5. *The Tragedy of the Commons*, by Garrett Hardin (1968). (n.d.). Fs2.American.edu. Retrieved March 25, 2023, from <http://fs2.american.edu/dfagel/www/HARDINTragedyoftheComons.html>