



HIGHLIGHTED PAPER

Haecceity, inscape and sprung rhythm in aesthetic accounts of nature, species and spirituality: exploring the poetry of Gerard Manley Hopkins SJ

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ABSTRACT

There is a wealth of literature and literary criticism devoted to the works and especially the poetry of Gerard Manley Hopkins SJⁱ (henceforth referred to as Hopkins). There is however, to my knowledge, no research into Hopkins' work from an academic accounting perspective. This paper adopts a biographical approach which considers the life of Hopkins as the accountant, in the academic accounting history tradition of exploring the accountant in order to understand the person producing the accounts (Napier, 2009; Carnegie & Napier, 2017). The research method employs an interpretive content analysis of Hopkins' poems, journals and other writings to reveal the species accounted for, and to draw out a number of themes including: the way in which his poetic language constructs aesthetic accounts of species, nature and spirituality; linguistic and poetic techniques used in creating the accounts; and elements of emancipatory aesthetic accounting for the destruction of nature. Throughout the paper, there is a focus on how Hopkins was effectively 'called to account' through his devotion to God and his love of nature. This involves an exploration of how Hopkins' accounts seek to discharge accountability to God, the creator, for the beauty of creation and the joy and delight he receives from nature. Hopkins' aesthetic theory is explored, particularly his concepts of 'inscape' and 'instress', their inspiration from Duns Scotus' concept of 'haecceity', and their importance to Hopkins' construction of accounts of nature and species. It is suggested that inspiration may be taken from his theoretical approach for improvements to accounting practice. Specifically, the concepts of inscape and haecceity, if applied to accounting, could, it is argued, assist

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in ensuring accounts provide a narrative identifying the uniqueness of assets and other entities accounted for. Also, consideration of broadening the form of reporting on biodiversity and nature is suggested as a result of this study.

Keywords: Gerard Manley Hopkins; Haecceity; Inscape; Nature and species accounting; Poetry.

Ecceidade, *inscape* e ritmo saltado (*sprung rhythm*) em relatos estéticos sobre a natureza, as espécies e a espiritualidade: explorando a poesia de Gerard Manley Hopkins SJ

RESUMO

Há uma vasta literatura e crítica literária dedicada à obra e, especialmente, à poesia de Gerard Manley Hopkins SJ (doravante referido como Hopkins). No entanto, tanto quanto sabemos, não há nenhuma investigação sobre a obra de Hopkins a partir de uma perspetiva académica de contabilidade. Este artigo adota uma abordagem biográfica que considera a vida de Hopkins como contabilista, na tradição académica da história da contabilidade de explorar o contabilista para compreender a pessoa que produz as contas (Napier, 2009; Carnegie & Napier, 2017). O método de investigação emprega uma análise interpretativa do conteúdo dos poemas, diários e outros escritos de Hopkins para revelar as espécies contabilizadas e extraír uma série de temas, incluindo: a forma como a sua linguagem poética constrói relatos estéticos sobre espécies, natureza e espiritualidade; técnicas linguísticas e poéticas utilizadas na criação dos relatos; e elementos de contabilidade estética emancipatória para a destruição da natureza. Ao longo do artigo, há um foco em como Hopkins foi efetivamente «chamado a prestar contas» por meio da sua devoção a Deus e do seu amor pela natureza, explorando a forma como os relatos de Hopkins procuram responsabilizar Deus, o criador, pela beleza da criação e pela alegria e prazer que ele recebe da natureza. É explorada a teoria estética de Hopkins, particularmente os seus conceitos de «*inscape*» e «*instress*», a sua inspiração no conceito de «*ecceidade*» de Duns Scotus e a sua importância para a construção por Hopkins de relatos sobre a natureza e as espécies. Sugere-se que a inspiração pode ser retirada da sua abordagem teórica para melhorias na prática contabilística. Especificamente, argumenta-se que os conceitos de *inscape* e *ecceidade*, se aplicados à contabilidade, podem ajudar a garantir que as contas fornecem uma narrativa que identifica a singularidade dos ativos e outras entidades contabilizadas. Como resultado deste estudo, sugere-se ainda ampliar a forma de relatar a biodiversidade e natureza.

Palavras-chave: Gerard Manley Hopkins; Ecceidade; *Inscape*; Contabilidade da natureza e das espécies; Poesia.

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1. Introduction

There is a wealth of literature and literary criticism devoted to the works and especially the poetry of Gerard Manley Hopkins SJ (henceforth Hopkins). There is however no in depth research into Hopkins' work from an academic accounting perspective. This paper contributes across several streams of accounting research, namely: biodiversity and extinction accounting and reporting; interdisciplinary accounting research; the historical roots of environmental and ecological accounts through alternative forms of account, especially aesthetic accounts of nature and biodiversity; and the accounting history research field more broadly.

Firstly, this paper seeks to contribute to the burgeoning biodiversity and extinction accounting research field, as Hopkins' accounts of nature and species provide an account and a snapshot of biodiversity at the time, around 150 years ago, in various locations around the UK. It is not necessary for the focus of the current paper to provide more than a brief summary of the biodiversity and extinction accounting literature (see Roberts et al., 2021; Blanco-Zaitegi et al., 2022; Maroun et al., 2025, for further reviews of this growing area of research). Maione et al. (2023) provide an algorithmic historiography of biodiversity accounting literature, and identify and examine historical patterns. The paper highlights the emancipatory role accounting can (and should) play in saving species and protecting biodiversity. The earliest academic accounting research into accounting for biodiversity was exploratory and conceptual and preceded the extensive development of corporate reporting practice (Maroun et al., 2025). Emancipatory extinction accounting emerged from the accounting for biodiversity research. From the mid-1990s, several papers outlined a conceptual model for reporting on biodiversity by prioritising species at risk in a specific habitat (e.g. Jones, 1996; Gray, 2001; Jones & Solomon, 2013). This pioneering work presented a “natural inventory model”, which sought to identify species at risk and then to develop a theoretical framework to encompass accounting for biodiversity (Jones, 1996). Two leading papers proposed that accounting for and reporting on biodiversity can act as a catalyst for positive change (Russell et al., 2017; Atkins & Maroun, 2018). Most notably, a proposed “extinction accounting” model advocates for comprehensive and transparent reporting on the links between biodiversity and business to create awareness of the need to protect species and encourage substantive actions to prevent extinction.

Secondly, this paper seeks to contribute to a growing body of interdisciplinary academic accounting literature which explores the historical roots of environmental and ecological accounts through alternative forms of account, including diaries, poetry, letters, the arts and music (Atkins & Maroun, 2020; Atkins et al., 2023; Lauwo et al., 2023; Lehner & Kyriacou, 2023; Halabi, 2025). The paper interprets the poems, journal and other writings of Hopkins as aesthetic accounts of nature and species.

The paper adopts a biographical approach which considers the life of Hopkins as the accountant, in the academic accounting history tradition of exploring the accountant in order to understand the person producing the accounts (Carnegie & Napier, 2017). The paper explores Hopkins as the 'accountant', in line with biographical accounting research, by examining Hopkins' personality and character traits which led him to produce detailed accounts of nature through his poetry and other writings, especially his journal. The paper also explores the various influences on Hopkins' poetic accounts of nature and species, including the influence of: philosophical and aesthetic writers; contemporary scholars and teachers; the Jesuit Order and their methods of instruction; linguistic techniques; aesthetic movements, namely the Pre-Raphaelite aesthetic; his faith and spirituality; the countryside and locations he worked in; and aspects of his character and personality. The analysis adopts a similar approach to that found in Atkins & Maroun (2020), where the nature diaries of the Revd. Gilbert White were interpreted as accounts of nature and species, reflecting also on White's personality and tendency towards keeping detailed ledgers and personal accounts of expenses which appeared to lead to his quasi scientific daily accounting for nature and species that he observed. This paper seeks to contribute to a growing academic interdisciplinary and alternative accounting literature, which explores the historical roots of ecological accounts of nature, biodiversity and species. The paper also responds to calls from the accounting literature to "break open the very much limited notion of 'environmental' accounting in which our scholarship has become so ensnared... to promote and generate a wider, wilder, more vivid interdisciplinary mosaic that is fully representative of the political and moral concerns at play in 'accounts' of "nature" (Russell et al., 2017, p. 1444).

Further, this paper builds on academic accounting history research which explores accountants' biographies in order to understand more fully the person constructing the account (Napier, 2009). Indeed, a biographical approach to accounting research ensures the accountant as a person is central to the narrative, providing a clearer understanding of the accounts rendered (Lee, 2002; Habibova, 2022). Exploring Hopkins' life, experiences and character allows us to appreciate more fully the accounts of nature he created, the reasons for their creation and the meanings contained within them.

Prior research has explored various forms of early ecological accounting and accounts of nature throughout human history, across different cultures and employing different approaches and forms, including art, poetry, music, literature and other forms of writing. The earliest examples of nature accounting may be seen in the representation of animals, and specific species, in rock art, emerging from the dawn of human consciousness (Atkins et al., 2023). The 17th century report *Fumifugium*, written by John Evelyn, addressed the issue of air pollution and its effects on the environment and local people in London and has been interpreted as an early form

of external environmental account. The account was also seen as emancipatory given its intention to raise awareness of this environmental problem and Evelyn's calls for action (Atkins & McBride, 2022). The writings of William Morris, a leading Pre-Raphaelite, have been analysed and discussed as Victorian environmental accounts, which describe nature and the environment but also call for action against environmental degradation (Atkins and Thomson, 2014).

As mentioned earlier, another historical ecological accounts paper analyses the 18th century nature diaries written by the Revd Gilbert White (henceforth referred to as White), interpreting them as accounts of biodiversity and species (Atkins & Maroun, 2020). The paper adopts a biographical approach which considers the personality and nature of White, the 'accountant', and shows how his tendency to record financial accounts and other detailed information informed and led to his nature diaries. As discussed in the prior accounting history literature, journals and diaries represent a relatively under-researched form of historical account (Carnegie & Napier, 1996). The *Country Diary of an Edwardian Lady* (Holden, 1977) has also been analysed as an ecological account of species and nature, which includes her botanical paintings as well as narrative descriptions and extracts from relevant poems (Atkins et al., 2023). The intertextuality of her nature accounts represents an important feature, as the combining of different forms of media serve to provide a richer account of species than one which relied solely on, for example, narrative description. Indeed, "her multidimensional ecological account contained in her Country Diary provides a springboard for exploring other forms of, and dimensions of, environmental and ecological accounts produced by external accountants or other interested parties to record and account for nature, species, the natural environment and ecology" (Atkins et al., 2023, p. 1485).

A nature study diary written by Eva West (1926) was analysed as an account of nature and species of flowers, birds and insects, demonstrating how a financial accountant such as West could apply accounting techniques and practices to accounting for nature (Halabi, 2025). Again, this study and Atkins & Maroun (2020) demonstrate the resonance between financial accounting and accounting for biodiversity.

In the interdisciplinary academic accounting literature, nature writings have been used to illustrate an alternative form of ecological account, with a focus on the nature writings of Muir (1915/2017), Thoreau (1854/2004) and Leopold (1949) as potential archival ecological accounts (Russell et al., 2017). Narrative and storytelling have also been interpreted as accounts of nature (Dillard & Reynolds, 2008; Morrison & Lowe, 2021). The ways in which social and environmental accounting discharges environmental and ecological accountability have been explored in the literature and can involve the production of written accounts or even physical actions and behaviours (Atkins & McBride, 2023).

A recent paper exploring the historical roots of environmental and ecological accounting from an interdisciplinary and alternative accounting perspective compared and contrasted two of Hopkins' poems to demonstrate how poetry could be interpreted as negative (*The Caged Skylark*) and positive (*The Windhover*) accounts of nature (Atkins et al., 2023). Whereas *The Windhover* employs inspiring and uplifting language to account for the bird's beauty, *The Caged Skylark* uses "much 'harder' and negative language, demonstrating the deleterious impact of human actions on species, in this case, capturing and imprisoning a wild bird. Hopkins encompasses multiple dimensions, including artistic writing, rhyme and rhythm, love of nature, a religious motivation for accounting for nature, and emotional content (Stanca, 2021)" (Atkins et al., 2023, p. 1486).

This paper is structured as follows. Section 2 provides a brief biography of Hopkins, his character and life. In section 3, the influences on Hopkins and his poetry are discussed. Section 4 outlines the research method used in the analysis of his poetry and other writings: interpretive content analysis and autoethnographic method. Section 5 analyses a selection of his poetry as aesthetic accounts of nature, species and spirituality. The paper concludes with a discussion in section 6.

2. Gerard Manley Hopkins SJ: Man, Priest, Poet, Diarist and Accountant

Hopkins holds an important and special place in poetry, being "one of the great Christian poets of the modern era. His verse is profoundly, indeed almost totally, religious in subject and nature" (Gioia, 2017, p. x). Hopkins was born on 28th July 1844 and died from typhoid fever on 8th June 1889. Table 1 provides a summary of the various stages of Hopkins life, with a focus on geographic locations as these were a strong influence on him and on the poetic accounts of nature that he produced. There is also a summary of a selection of his poems, composed according to his geographic location at the time of composition, with those selected for analysis in this paper due to their focus on nature and species. The summary is informed by biographies of Hopkins, as well as books about his poetry, including MacKenzie (1981), Randall (2020), and Martin (2011).

Table 1. Summary Biography of Gerard Manley Hopkins

Dates	Place	Further details	Selected poems, focusing primarily on nature and species
1844	Born in Stratford in Essex		
1852	Moved to Hampstead	Father, Manley, a devoted Anglican	
1854-1863	Attended Highgate Grammar School	R. W. Dixon taught him and became a lifelong friend	

Dates	Place	Further details	Selected poems, focusing primarily on nature and species
1863-1867	Oxford University	Read Greek and Latin and wrote poetry which largely detailed observations of nature inspired by the Pre-Raphaelite aesthetic Forged friendships with Walter Pater, Robert Bridges and Mowbray Baillie	
1866		Received into the Roman Catholic church by John Henry Newman	
1867	Oxford to Birmingham	Taught at the Oratory School in Birmingham Completed his BA(Hons) degree with a First Burned some of his poetry as a religious statement but sent copies to Bridges Wrote no poetry for the next seven years	
1968-1870	Roehampton	Started as a Jesuit novice	
1870-1873	Posted to Stonyhurst College in Lancashire	Discovered the works of Duns Scotus, which influenced his poetic accounts of nature and species	
1873-1874	Appointed Professor of Rhetoric at Manresa House, Roehampton	Hopkins' lecture notes include his theory of 'Inscape' and speculate on 'prosody', which led to concept of 'Sprung Rhythm'	
1874-1877	St Beuno's College in North Wales	Studied theology Composed Wreck of the Deutschland – first poem for seven years Composed his most lyrical poems here (MacKenzie, 1981) Began to learn Welsh Discovered the Welsh poetic style, cynghanedd, meaning multiple alliteration, and incorporated it into his poetry	<i>Penmaen Pool</i> (1876) <i>God's Grandeur</i> (1877) <i>Starlight Night</i> (1877) <i>Spring</i> (1877) <i>In the Valley of the Elwy</i> (1877) <i>The Sea and the Skylark</i> (1877) <i>The Windhover</i> (1877) <i>Pied Beauty</i> (1877) <i>Hurrahing in Harvest</i> (1877) <i>The Caged Skylark</i> (1877) <i>As Kingfishers Catch Fire</i> (1877)
1877-1878	Mount St Mary's College, Sheffield	Teacher at MSM	
1878	Stonyhurst College, Lancashire Farm Street Jesuit Church, London	April to July From July to November	
1878-1879	Oxford	Assisting the parish priest	<i>Binsey Poplars</i> (1879)
1879	Bedford Leigh, Manchester	Parish work Enjoyed the place, despite being in a major city	
1880-1881	Liverpool	Parish work in the Liverpool slums	

Dates	Place	Further details	Selected poems, focusing primarily on nature and species
1881	Scotland	Went on a trip to Loch Lomond	<i>Inversnaid</i> (1881)
1881	Glasgow	Parish work in the Glasgow slums	
1881-1882	Manresa House, Roehampton	Tertiationship – ten months' religious meditation and devotional study Took final vows as spiritual coadjutor in the Society of Jesus in August 1882	
1882-1884	Stonyhurst College, Lancashire	Taught Greek and Latin	Ribbersdale (1882-1883)
1884-1889	University College, Dublin, Ireland	Professor of Greek and Latin literature	The 'Terrible Sonnets', also known as the 'Dark Sonnets' or the 'Sonnets of Desolation': <i>Carrian Comfort</i> (1885) <i>Times are Nightfall</i> (1885) <i>To Seem the Stranger</i> (1886) <i>My Own Heart</i> Exception: <i>That Nature is a Heraclitean Fire</i> (1888)
1889		Died from typhoid fever 8 th June	

Hopkins is deemed one of the greatest Christian poets of the modern era (Gioia, 2017) and is considered further, “a singular figure in English-language literature. No other poet has achieved such major impact with so small a body of writing” (Gioia, 2017, p. ix).

He was however a conflicted character who faced difficulties in life due his personality and the era in which he lived. As a man, Hopkins was forced to have secrecy in his life, due mainly to the times in which he lived and worked. Hopkins was born into an Anglican family at a time when conversion to Roman Catholicism was unacceptable in British Society. Indeed, when he took his first vows as a Jesuit Priest, this was illegal in Britain, and the ceremony took place in secret in an attic. Roman Catholics were not accepted at Oxford colleges, making it difficult for them to access higher education. As Hopkins was at Oxford, he had to conceal his desire to convert to Catholicism. His journals reveal the difficulties he suffered as a result of the pressures from family expectations, university rules, and British law: “It was this night I believe but possibly the next that I saw clearly the impossibility of staying in the Church of England, but resolved to say nothing to anyone till three months are over, that is the end of the Long [Vacation], and then of course to take no step till after my Degree” (*Journal*, p. 146, 17th July).

A combination of factors and experiences led Hopkins to convert to Roman Catholicism at a time when this was not a popular path to take and in clear opposition to his

family's wishes. Whilst at Oxford, the High Church Anglicanism Hopkins had been brought up in at home was tested by the contemporaneous Liberal, or Broad Church, dominating across the university. This more Protestant form of Anglicanism did not align with Hopkins' approach to his faith, as, "[it] seemed diluted and rather prosaic... and its jettisoning of most creeds seemed crudely ahistorical and unphilosophical to him" (Randall, 2020, p. 13).

It was under these pressures that Hopkins began to consider 'returning' to the ancient Roman Catholic Church, which also enabled him to continue with confession and recording of his daily sin, when penitence and confession were core elements of Roman Catholicism. Transubstantiationⁱⁱ and the Real Presence in the Eucharist were also at the heart of Hopkins' faith, again being elements consistent with Roman Catholicism but at odds with the Broad Church. Hopkins was also heavily influenced by Cardinal John Henry Newman, who had converted to Roman Catholicism in 1845, leading to the Tractarian movement, which opposed the approach to Christianity espoused by the Broad Church. In his own words, Hopkins converted because 'two plus two makes four' and because of the Roman Catholic doctrine of transubstantiation: without transubstantiation Hopkins said religion was sombre and illogical (Ellsberg, 2017).

As if it were not enough that Hopkins experienced the need to conceal his faith, he was also forced to conceal his feelings and sexuality as, it appears, a homosexual man at a time in Britain, where homosexuality was not only illegal but was punishable by death until 1861 (Randall, 2020). There is little doubt among scholars of Hopkins that his feelings for men were emotional and romantic and that he was unable to express or consummate these feelings because of the time in which he lived and of course his Jesuit vows of Chastity, Obedience and Poverty. It seems the love of his life was Digby Mackworth Dolben (Randall, 2020, p. 30). He met Dolben in 1865 and "[t]heir meeting was, quite simply, the most momentous emotional event of Hopkins' undergraduate years, probably of his entire life" (Martin, 2011, p. 80).

He talked of his feelings for Dolben in a partly concealed fashion in letters to his friends. Dolben died young, which also affected him deeply.

In some ways, considering the areas of his life where Hopkins was essentially forced to conceal and be secretive, one can only conclude that he was likely to be in some way a tortured soul, being unable to express his deepest feelings and tendencies. At least when he entered the Jesuit order, that part of his life could be brought into the open, despite his family's initial resistance. His family eventually were accepting of his religious faith.

Despite being a unique and outstanding poet, composing poetry was not always straightforward for Hopkins. Indeed, writing poetry was not a simple task for him, for a number of reasons. Hopkins destroyed (or thought he had) his early poetry when he entered the Jesuit Order. He seemed to see his interest in writing poetry as in some way an indulgence, a self-gratifying pleasure, as a luxury that he must shun to be able to fulfil his priestly duties and responsibilities. It is as though he perceived writing poetry as a distraction from his vocation, a 'guilty pleasure', which he believed he had to sacrifice to his spiritual life: "Not to look at nature became a deeply painful form of self-discipline" (Martin, 2011, p. 233).

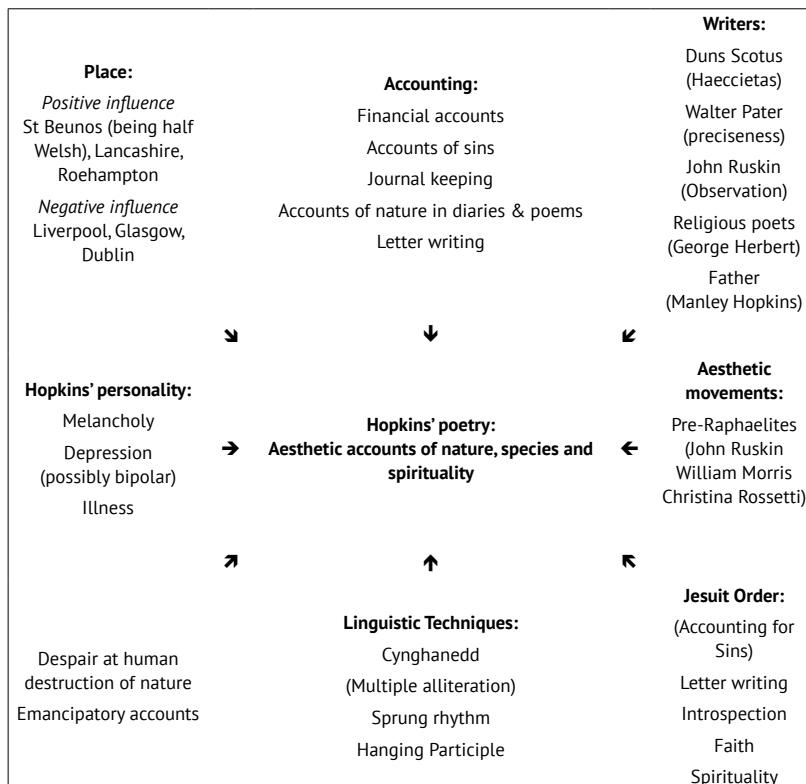
However, there seemed to be more to his lack of creative writing than his religious devotion. He did not write any poetry for a period of seven years (Martin, 2011, p. 204). Hopkins did at times have what we would commonly refer to as 'writer's block' when he was unable to write poetry, as reflected on by one of his biographers: "his failure to write poetry was not the fault of external circumstances but of his own personality. The barrier to his creativity ... indicated an inability to find the poetic harmony of heavenly and physical that had become the external mark of his faith"; "when ... he was not short of time ... he could hardly claim giving up poetry as a penance, as he had done at least twice before, saying that it detracted from his spiritual duties" (Martin, 2011, p. 346-347).

Indeed, Martin (2011) commented that Hopkins' 'inability to work' came from a 'bone-deep spiritual weariness' rather than from 'slothfulness' (as was perceived apparently by some of his fellow Jesuit peers). Hopkins saw himself as a 'Jekyll and Hyde' character, which resonates with the notion he may have suffered from what was then termed 'manic depression'; now, he would have been described as bipolar. In a letter to his friend Robert Bridges (later Poet Laureate) he referred to an internal darkness and to 'my Hyde' (Randall, 2020).

3. Influences on Hopkins 'the Accountant' and his Poetry

Analysing Hopkins' writings reveals a wide array of influences on him and his poetry. These are summarised in Figure 1 below and then discussed.

Figure 1. Influences on Hopkins and his Poetry



We now consider these influences as follows: (i) Hopkins as an accountant and influences upon his accounting; (ii) Influences on the development of Hopkins' aesthetic theory, including people and aesthetic movements; (iii) The influence of place on Hopkins and his poetic accounts; (iv) Linguistic techniques and their influence on Hopkins' poetry.

(i) Hopkins the 'Accountant'

Hopkins was an avid accountant, in the narrowest and broadest senses of the word. He accounted for his financial transactions, his sins, as well as recording the nature and species around him in great detail in his journals, poems and other books. He also recorded details in his letter-writing.

Hopkins as Financial Accountant

Hopkins kept financial accounts in his journals; for example:

“valuation of my old rooms is £44. 3s deducting 13s for valuer” (*Journal*, 4th May 1866, p. 134).

This tendency to record details, whether financial or of sins committed, contributes to the diarist also keeping detailed accounts of nature and species, as discussed in Atkins & Maroun (2020) in relation to the detailed financial accounts kept by White and how these were formative in his nature accounting. Indeed, there are similarities apparent in the ways in which both White and Hopkins recorded details accounts of different aspects of their lives, financial, personal reflections (sins) and nature/species:

“At university, White recorded every type of payment, from books and stationery to candles, sugar and tea in an account book ... Academics, from a variety of disciplines, have drawn connections between White’s proclivity to keep detailed financial accounts and the development of his far more famous nature diaries, arguing that the two forms of recording are similar. It seems that he kept meticulous accounts throughout his adulthood, and certainly from the time he proceeded to university. The discipline of maintaining such data over so many decades (in total, at least fifty years) illuminates ... the personal trait that was to serve him so well in the keeping of records about his observations in natural history (Foster, 1988, p. 12, emphasis added).” (Atkins & Maroun, 2020, p. 1841).

This natural ‘accounting nature’ is also evident in Hopkins, who was also a natural record keeper and accountant as evidenced also by his ‘Dublin Notebooks’ (Randall, 2020). Further examples of Hopkins’ financial accounting and recording of transactions include the following extracts from his early diaries in 1864/65 (House & Storey, 1959):

Table 2. Personal financial accounts of Gerard Manley Hopkins

1864	
From Grandmama	9s. 6d.
Ticket to Victoria	1s. 4d.
From Papa	£5
Umbrella	£1
Book for Hardy	4s.
Hair-cutting	6d.
Cab	3s. 6d
Ticket	£2. 10s.
Omnibus from Llangollen station	4d.
Bill at Llangollen	£8 9s.
Coachman	1s.
Porter	6d.

1865

Debt to Addis	6d.
Hexameron subscription	1s.
Kidlington	1s.
Beggar	1d.
Pencil	3d.
Oriel photo	6d.
Michell's poem	1s.
Cripp's bill	£1 14s.
Harris' bill	2s.
Share in cab	1s. 6d.
Ticket	11s.
Telegram	1s.
Porter	5s.
Messenger	15s.
Scout	£2

It is notable that even the smallest sums are accounted for, such as his tip to the porter, the purchase of a pencil, and donating one penny to a beggar, which demonstrates the eye for detail Hopkins maintained in his accounting and reporting.

Hopkins' Accounts through Letter Writing

Letter-writing in particular is seen as an important means of producing accounts of behaviour, actions, morals, decision-making within the Jesuit Order, in addition to oral accounts that were given to visiting 'management' or the 'leader' of the Order. Indeed, written accounts were one of the primary mechanisms used by the Order to enable and enact discipline and governance at a distance. Given the geographic dispersion of the Jesuit Order historically and today, through educational institutions worldwide, discharging accountability through letter-writing was a core mechanism of governance and control. Their systems relied on written reporting so that the Order could gain "insight into the local and situational (through letter-writing and oral annual accounts)" (Bento da Silva et al., 2023, p. 789).

The annual oral accounts are reminiscent of the private reporting processes involving one-on-one meetings between company management and core shareholders, which supplement the annual published reports and other forms of corporate disclosures (Solomon, 2021). The importance of governance within the Jesuit Order relied on, "writing, records and information systems [which] were to provide the legal and rational infrastructure to obviate the necessity of individuals' decision-making and judgement" (Bento da Silva et al., 2023, p. 790).

This is further embellished by the Jesuits' perennial focus on spiritual discernment and the Ignatian method of decision-making. Discernment is central to the 'Spiritual

Exercises' of St. Ignatius Loyola, the founder of the Jesuits. Therefore, we can suggest that record-keeping, self-reflection, introspection, and discernment would all have been part of Hopkins' training and everyday practice as a Jesuit and therefore he would have been likely to incorporate accuracy, reflective practice and detailed recording into all areas of his writing, including his journal and letters.

In a similar way to Gilbert White, Hopkins' personality tends towards record-keeping and journal keeping, making him a natural 'accountant'. Indeed, it is likely that Hopkins, as a Jesuit, was well-trained in writing letters as a form of account as well as keeping a journal. Throughout his life, Hopkins wrote regularly to his closest friends, including Dixon and Bridges. These letters were themselves accounts of his activities as well as of the development of his aesthetic theory, and often included his poetry.

Hopkins' Accounting for Sins

The Jesuit Order also developed an Annual 'Account of Conscience' (Bento da Silva et al., 2023). In relation to this, Hopkins noted in 1865 in his early diaries that he, "bought little book for sins" (House & Storey, 1959, p. 60).

This relates directly to the accounting for conscience he was expected to do on a daily basis: another form of accounting and reporting practised by Hopkins. Hopkins was required to keep spiritual diaries with confessional self-disclosure arising from introspection by his confessor, and "this ledger recorded particular failings through a system of symbols that also noted the penances he was prescribed, or performed on his own, for those sins" (Randall, 2020, p. 30).

It is interesting that Randall uses the word 'ledger', as this identifies his recording as an 'account' of sins and penitence. There is no surviving 'little book of sins', however. This was probably destroyed in the burning of a large quantity of his manuscripts, papers and letters immediately following his death (Randall, 2020). His sins were generally recorded in his regular journal, along with his nature writings and other material relating to the development of his aesthetic theory (Martin, 2011).

(ii) Influences on the Development of Hopkins' Aesthetic Theory

This section focuses on the wide array of influences on the development of Hopkins' aesthetic theory, which evolved throughout his life, including the works of Scotus, Ruskin, the Pre-Raphaelite aesthetic movement, and the influence of various friends, teachers and peers. Hopkins discovered the religious writings of John Duns Scotus (1266–1308), 13th-century Franciscan theologian, and Scotus' theoretical framework, which would define the rest of his life and his writings in the summer of 1872. He chanced upon the book *Scriptum Oxoniense super Sententiis* by Scotus and realised on reading that he had found his 'soul mate'. Hopkins referred to Scotus as "of reality the rarest-veined unraveller". Cross (2022) explains that a haecceity (from the Latin

word *haecceitas*, which derives from the Latin *haec*, the feminine singular for “this”) is a non-qualitative property responsible for individuation and identity: a haecceity is supposed to explain individuality. Scotus’ notion of haecceity, or ‘thisness’, refers to the unique indivisible character of an individual.

Hopkins created a personal vocabulary as part of what may be described as his own aesthetic theory, or theoretical framework. Through his writings, he introduced two new words to the English language: ‘inscape’ and ‘instress’. Hopkins’ concept of inscape was inspired partly by his adherence to the works of Scotus. In Scotus, he found a kindred spirit from history, whose theory of *haecceitas* clarified his own thinking, and helped him to crystallise his concept of *inscape*:

“I had first begun to get hold of the copy of Scotus on the sentences in the [Baddely] library and was flush with a new stroke of enthusiasm. It may come to nothing or it may be a mercy from God. But just then I took in any inscape of the sky or sea I thought of Scotus” (*Journal*, p. 221).

“Unless you refresh the mind from time to time you cannot always remember or believe how deep the inscape in things is” (*Journal*, p. 204).

As one of Hopkins’ recent biographers explained, inscape is a “shorthand word indicating the essence of the specific, arrived by love and assiduity. To grasp or perceive inscape was to know what was essential and individual in whatever one contemplated. It was a form of identification” (Martin, 2011, p. 206).

In his poem, *Binsey Poplars*, Hopkins revealed his belief in the uniqueness of living things, as he almost personified the trees (Randall, 2020):

“End of March and beginning of April – This is the time to study inscape in the spraying of trees, for the swelling buds carry them to a pitch which the eye could not else gather – for out of much much more, out of little not much: in these sprays at all events there is a new world of inscape” (*Journal*, p. 205).

“I looked at some delicate flying shafted ashes – there was one especially of single sonnet – like inscape” (*Journal*, p. 259).

Instress was another pillar of Hopkins’ aesthetic theoretical framework, a complicated concept linking the uniqueness and essence of a creature to the divine, through grace. He explained that each creature had a unique essence, a vein of personality, but that this essence could be lifted to a higher level, a ‘pitch’ through grace. This state of being is a higher pitch of its essence only attainable via a deliberate effort to lift oneself towards God. As a Jesuit, seeking God through prayer, meditation taps into God’s grace and allows a transcendence to a higher level, perhaps a purer essence or uniqueness, than in a less divinely elevated state. He explained that access to this higher essence could be obtained “either of grace, which is ‘supernature’, to nature or of more grace to grace already given, and it takes the form of *instressing*

the affective will" (Phillips, 2002, p. 2878). "Looking all round but most in looking far up the valley I felt an instress and charm of Wales" (Journal, p. 258).

The art of perceiving the essence of the natural world and its inhabitants was for Hopkins a journey directed by his reading of John Ruskin's *Modern Painters* (1843), where, for example, Ruskin talks of objects of nature, advising the artist to "place an object as close to the eye as you like... there is always something in it which you *can see* ...And thus nature is never distinct and never vacant, she is always abundant; You always see something but you never see all" (Birch, 2009, p. 4).

Not only did Ruskin influence Hopkins in the way he observed nature and constructed his poetic 'paintings', but also Ruskin's love of nature, a core element of the Pre-Raphaelite movement, influenced him and his craft: "Gerard was delighted with Ruskin's technique and nature-descriptions" (MacKenzie, 1981, p. 13).

In creating his aesthetic accounts of species and nature, Hopkins sought to write poetry, constructing sentences and phrases which portrayed a creature's very essence, its *inscape*, its *haecceitas*. In a thoughtful essay on Hopkins' poetry and aesthetic theory, Longenecker comments:

"It is the *haecceity* that causes a child to gaze in awe at the toiling ant, the tiny bird, the oak, the mountain, or the sea. It is the *haecceity* of a thing that confounds the mystic, inspires the poet, and motivates the scientist to explore the world with wonder. They do so because they have perceived (even if they are unconscious of it) an eternal dimension to the created object. The *haecceity* of the object is what Hopkins termed *inscape*, while his term *instress* is best described as the connection that is made as the beholder apprehends the *inscape*" (Longenecker, 2017).ⁱⁱⁱ

The concepts of *haecceity* and *inscape* imply that not only does Hopkins provide aesthetic accounts of species but of individual members of species, as each and every creature has its own indivisible 'thisness', uniqueness, differing from every other. There is no collective type of windhover, or kestrel, as each and every kestrel is unique and particular. Hopkins' aesthetic theory is connected inextricably to his faith and spirituality. Hopkins perceived his poetry as a response to God and to His love for us. He saw aesthetics as a living response to God's creation: "through his poetry, Gerard felt he became a participant in the creative work of God" (Randall, 2020, p. 86).

The term 'inscape', as created by Hopkins, is, in the author's view, a term which attempts to encapsulate the essence of a creature, or a natural scene, not just its individuality and uniqueness but also its essential spirituality, as a being created by God. From an accounting perspective, perhaps it is useful to consider the concept

of intrinsic value, which arises from the deep ecology literature and is applied to ecological accounting when discussing the reasons why an animal cannot be given a financial value but should be considered for its intrinsic value. Inscape and intrinsic value seem to resonate with each other, although they were derived by different theorists at different times and in different context. It seems that intrinsic value seeks to define the unique value of a creature without reference to any religious concepts, whereas inscape also seeks to define a creature's uniqueness, or 'thisness' but is also connected to the presence of a divine creator. Perhaps an accounting which focuses on the essence of the items being recorded and accounted for, the item's *haecceitas*, or haecceity, could be interpreted as a useful concept for accounting. Further research could explore the ways in which this concept of 'thisness' may be useful in ensuring that accounting records and reports on the *very essence* of items in the accounts.

Hopkins' accounts of nature expressed through his poetry provided him with a voice but also a medium through which he gave nature a voice: "Poetry offered him a voice" (Randall, 2020, p. 77).

Hopkins was strongly influenced by Walter Pater, an essayist, art critic and Renaissance scholar at Oxford (Randall, 2020). Pater was likely to have influenced Hopkins in adopting a way of observing and recording, or accounting for, the world around him in detail, an approach which he later developed further through his reading of Scotus: "Pater had taught Gerard to maintain fine and precise documentation, to capture the essence of what he saw as though he were an engineer or an inventor, with every detail accounted for" (Randall, 2020, p. 77).

John Ruskin, a Pre-Raphaelite and the author of *Modern Painters*, was also influential and Ruskin's works led him to "observe scrupulously and to write exact descriptions aiming at full essence" (Randall, 2020, p. 77).

The concept of observing and recording the 'essence' of what Hopkins observed resonates with the concept of inscape he developed drawing on Scotus' theory of *haecceitas*, or thisness. Hopkins saw Ruskin's approach as complimentary to that of Scotus (Randall, 2020), as he learned how to observe and how to think about observing. Hopkins' journals as well as his poetry resonate with the concept of inscape, as we can see from the quotations below^{iv}:

"Moon – Odd instress" (*Journal*, p. 218)

"I read a broad careless inscape flowing throughout" (*Journal*, p. 218)

"I caught an inscape as flowing and well marked as the frosting on glass and slabs" (*Journal*, p. 227)

"Green-white tufts of long bleached grass like heads of hair or the crowns of heads of hair, each a whorl of slender curves ... I saw the inscape though freshly, as if my eye were

still growing though with a companion the eye and the ear are for the most part shut and
instress cannot come" (*Journal*, p. 228).

"Looked at the big limb of that elm that hangs over into the Park ... and saw beautiful
inscape, home-coiling wiry bushes of spray, touched with bud to point them" (*Journal*, p.
243).

The Pre-Raphaelite aesthetic movement had a substantial influence on Hopkins directly and also through friendships with those associated in various ways with the Pre-Raphaelites. For example, Hopkins' friend Dixon, who taught Hopkins at Highgate School, was a friend of Edward Burne-Jones and William Morris, both leading Pre-Raphaelite artists and writers (Randall, 2020). Dixon read Hopkins' work and provided feedback, generally complimentary. Hopkins' friend Coventry Patmore, an English poet and literary critic, was also a friend of Dante Gabriel Rosetti, another leading Pre-Raphaelite. When he was young, Patmore was an artist as well as a poet and fraternised with the leading Pre-Raphaelites (Randall, 2020). It seems that, due to connections through friends and their influence on Hopkins and his works, the Pre-Raphaelite aesthetic, which promoted and encouraged environmental accountability through reaching back towards mediaeval times and nature undefiled, was an artistic influence on Hopkins' own aesthetic (Atkins & Thomson, 2014). Many of his friends were embedded in the Pre-Raphaelite aesthetic: "Like Ruskin and many others in late Victorian England, Gerard was turning away from the present day; his ritualism recalled medieval England ... [evoking] King Arthur's knights" (Randall, 2020, p. 103).

Whilst he was in Dublin, Hopkins went to see a collection of Dante Gabriel Rosetti's artwork (Randall, 2020). Between 1863 and 1867, at Oxford, Hopkins composed poetry which largely detailed observations of nature inspired by the Pre-Raphaelite aesthetic (MacKenzie, 1981).

(iii) The influence of place on Hopkins and his poetic accounts

Geographic location had a profound impact on Hopkins, on his mood and mental health. It seems that sense of 'place' polarised his feelings, with his wellbeing being either very negatively or very positively affected. Reading Hopkins' journals, as well as the many biographies written about his life and character, reveals which places engendered feelings of happiness and which made him unhappy, even depressed and melancholic. Given the nature of the Society of Jesus, Hopkins was posted frequently to different places, with no opportunity to influence the choice of posting. In general, it seems that postings to industrial, highly populated cities affected him negatively, whereas beautiful countryside and wild landscapes lifted his spirits. Describing himself as 'half Welsh', Hopkins felt poetically inspired when in Wales: "the remarkable efflorescence of his poetic powers in Wales" (Martin, 1991, p. 231).

Indeed, he seemed to have spent his happiest times in North Wales. He learned Welsh in St Beuno's College in Wales and wrote some of his poetry in the Welsh language. He also had a burning desire to convert the Welsh to Catholicism (Martin, 2011). As far as Wales exerted a positive influence on Hopkins, Ireland weighed heavily on him.

Unsurprisingly perhaps, the way in which place affected Hopkins' mental health and wellbeing also fed into the mood and nature of his poetry: some of his lightest and most joyful poems were composed during his time in St Beuno's, whereas his 'Terrible Sonnets' emerged from his last years in Dublin. He also failed to publish any academic work when working at University College, Dublin and at the Royal University of Ireland. The people in poverty, the slums and pollution of Dublin deeply depressed Hopkins. As mentioned earlier, he was prone to depression, even despair, and anxiety (Randall, 2020). His mood and psyche were heavily influenced by his location and surroundings, and places he was sent by the Jesuit Order had either a very positive or a very negative impact on him, with hardly any exceptions.

From 1870 to 1873, Hopkins was posted to Stonyhurst College, where he taught Greek and Latin to students and trainee Jesuit priests (Martin, 1991, p. 227). He also taught philosophy at Stonyhurst. He grew to love the surrounding Lancashire countryside, which is wild and quite bare. Hopkins' loathing of city life was linked to his dismay at the reduction of the natural world and his horror at the filth and poverty characterizing cities in the UK at that time (Randall, 2020).

Stonyhurst in Lancashire and St Beuno's in North Wales afforded him his happiest times and also hosted his most productive periods poetically.

Hopkins was posted to Mount St Mary's College in 1877^c. He spent some time teaching at Mount St Mary's, although he did not seem to enjoy the experience or the local area and landscape (see Martin, 1991, pp. 268-274, 346, 348). He described his life at Mount St Mary's as "dank as ditch-water" (Martin, 1991, p. 274). Hopkins was clearly disappointed to be posted to Mount St Mary's: "in 1877 there can have been little amusement for Hopkins knowing that later in the autumn he was going to Mt St Mary's College, the Jesuit School near Chesterfield" (Martin, 2011, p. 268).

The accounts he had received about the place were not encouraging, ranging from criticism of the surrounding countryside to the small number of pupils and the state of the buildings (Martin, 2011). Indeed, "this description [of MSM] sounds as if he were being sent into exile in an unknown land" (Martin, 2011, p. 269).

Mount St Mary's College in South Yorkshire, Manchester, Glasgow and Dublin had the opposite influence, and where he did compose poetry, it tended to be full of

despair and despondency. For example, he wrote *The Times Are Nightfall* during his first year in Dublin: “The times are winter, watch, a world undone”.

He was plagued with self-loathing during his last years in Dublin (Randall, 2020), which is expressed in his poems at the time. This self-loathing came through in the ‘Terrible Sonnets’ he composed in Dublin, also known as the ‘sonnets of desolation’. Whilst in Dublin, he wrote to one of his friends sharing that “the melancholy I have all my life been subject to has become of late years not indeed more intense in its fits more distributed, constant and crippling … my state is much like madness” (Martin, 2011, p. 395).

(iv) Linguistic techniques used in Hopkins’ poetry

A number of linguistic, or poetic, techniques were developed and applied in Hopkins’ poetry and other writings to assist him in constructing his accounts of nature and connection to the divine. The methods and techniques he applied in constructing his poems were the tools of the trade by which he created accounts of nature and species and discharged accountability. Indeed, linguistic and poetic techniques and rhythms are tools of a poet’s trade, magic tricks by which the poet can create an image, paint a picture and produce an aesthetic account. This is similar to the way in which the Revd. William Gilpin used tricks of the trade from the Picturesque aesthetic to manage impressions of pollution and industrial activity (McBride et al., 2024). When Hopkins was posted to Stonyhurst, in 1870, his poetic writing recommenced and his more mature aesthetic theory evolved (Martin, 2011).

The Welsh poetic style ‘Cynghanedd’

As well as being influenced by the beauty of the Welsh landscape and nature, Hopkins was also influenced by Welsh poetic writing style. Whilst at St Beuno’s College, he learned Welsh and discovered the Welsh form of poetic pattern known as *cynghanedd*^{vi}, which largely adopts multiple alliteration and involved “intricate clusters of repeated consonants and echoed consonants” (Randall, 2020, p. 77).

These Welsh linguistic constructions fed into Hopkins’ poetic and aesthetic development as he felt inspired to create a “new rhythm … [consisting of] scanning by accents or stresses alone, without any account of the number of syllables” (Hopkins’ letter to Dixon, 5th October, 1878, quoted in Phillips (2002, pp. 334-335).

From reading and studying Welsh poetry Hopkins learned that “an exact description, a formal phrasing, of a specific creature’s entity could be attained” (Randall, 2020, p. 77). This provided yet another insight into how he constructed accounts which expressed the inner ‘thisness’ of the creature observed.

Sprung Rhythm

Sprung rhythm, ‘invented’ by Hopkins, brings the essential elements of speech into poetry. Sprung rhythm differs from ‘running rhythm’ in poetry, where the feet are regular, by composing poetry where “the feet may vary from a stressed monosyllable to a four-syllabled paeon, or an even longer foot” (MacKenzie, 1981, p. 238).

Hopkins’ development of Sprung Rhythm emerged from his “disregard of conventional behaviour, like disregard of traditional rhythm, diction, syntax, and ways of perception, [that] lay at the heart of the originality of Hopkins’ poetry” (Martin, 2011, p. 202).

Hopkins felt that Sprung Rhythm gave back to poetry its true soul and self (MacKenzie, 1981):

“Sprung rhythm is the most natural of things. For (1) it is the rhythm of common speech and of written prose... (2) It is the rhythm of all but the most monotonously regular music... (3) It is found in nursery rhymes... (4) It arises in common verse when reversed or counterpointed” (Bridges, 1918).

Sprung Rhythm often included outriders. Hopkins explained that “an outriding foot is, by a sort of contradiction, a recognized extra-metrical effect; it is and is not part of the metre; not part of it, not being counted, but part of it by producing a calculated effect which tells in the general success” (Abbott, 1935, p. 45).

Close Observation and Dangling Participle

Hopkins’ approach to his poetry and other writings involved an immersion in observation of nature, an almost obsessively detailed observation of the natural world. “For Hopkins, to study anything in nature was to bring his full attention to it, breaking down all possible physical, mental or emotional barriers of understanding, so that he seemed to merge with what he was studying” (Martin, 2011, p. 203).

Hopkins’ concentration in observation represented an almost dialogic relationship between himself and the observed, as he himself stated that “what you look hard at seems to look hard at you, hence the true and the false in stress of nature” (*Journal*, p. 203)

The natural wonders that Hopkins loved and wrote about in his poems and elsewhere were connected deeply with spirituality and his sense of the divine. With reference to the above quotation from the journal, which expresses a feeling of communication between him as the observer and the observed object or creature, we can also appreciate the interplay between the natural world around Hopkins, his feelings of spirituality and awareness of God in nature. “In that remark [about the subject and

observer] is encapsulated all the openness, receptivity, even generosity, he brought to the observation of what he loved, both for its own sake and for its reflection of Divinity" (Martin, 2011, p. 203).

It is almost as though the relationship Hopkins describes between himself and what he is observing allows him to communicate with the bird, the river, the sky. Taking this further, perhaps he was so 'at one' with whatever aspect of nature he was observing that he became almost indistinguishable from it. This has been suggested from analysis of his writings and the techniques he employed. As his biographer Martin (2011, p. 204) asserted, his writing deals with the unity of man and nature as parts of divine creation. Martin explains how Hopkins' ambiguous use of language arising from a technique known as a 'detached modifier', or 'dangling participle'^{vii}, allows him to express an ambiguity as to whether it is he or the object being observed that is carrying out actions. This 'trick' of language allows Hopkins to create accounts of nature whereby he is discharging accountability for the beauty of the nature he observes to God the Creator, whilst at the same time giving a voice to a bird, to the sky, to a river, which allows these entities to also discharge accountability to God for their existence and creation, through perhaps the joy of their creation. The following illustrates this use of a dangling participle from Hopkins' journal:

"In returning the sky in the west was in a great wide winged or shelled rack of rice-white fine pelleted fretting. At sunset it gathered downwards and as the light then bathed it from below the fine ribbings and long brindled jetties dripping with fiery bronze had the look of being smeared by some blade which had a little flattened and richly mulled what it was drawn across" (Journal, p. 216, emphasis added).^{viii}

We can see that the dangling participle 'in returning' would naturally be understood as referring to Hopkins as the subject of the sentence. However, there is an ambiguity in all such sentence constructions, as the reader could understand the sky to be the subject of the sentence. This ambiguity is emphasised when we read the next sentence, as its subject is 'it', which refers directly to the sky. He alters the subject from one sentence to the next, which could be seen to suggest a merging of himself and the sky as actors in the writing. As his biographer explains, Hopkins only utilises this linguistic technique of ambiguous description in his journals, as it seems to represent his personal attempt to effectively merge with nature, or to "penetrate to the nature of what he is looking at" (Martin, 2011, p. 203).

He uses this technique, possibly without realising it himself, to "blur the distinction between the human observer and the surrounding physical world" (Martin, 2011, p. 204).

In the following extract from his journal, it is as though Hopkins is part of the natural scene and landscape he describes,

"Sultry; sunlight dim. Returning I looked down into a coomb full of sleepy mealy haze; the sun, which was westered, a bush of sparkling beams; and below the trees in the hollow grey and throwing their shadows in spokes those straight below the sun towards me, the others raying away on either side – a beautiful sight; long shadows creeping in the slacks and hollows of the steep red sandstone fields" (*Journal*, pp. 235-236).

Hopkins' desire and need to express his love for nature and its connection to the divine was however tempered by feelings of guilt. Hopkins "felt the potentiality of sin in his love of external nature and in his love of individual human beings ... To put too much love into the perception of one flower ... was to neglect man's primary duty of love of God" (Martin, 2011, p. 206).

This suggests that whilst Hopkins sought to describe aspects of nature in order to glorify it (as in his poem, *Glory to God for Dappled Things*) and discharge a personal accountability for its beauty to God who created them, at the same time he experienced conflict as he perceived there was a potential for idolatry. It seems from his writings and from the many biographies about him, that Hopkins felt he owed a duty to recognise and proclaim the beauty of nature, which he discharges through his poems and other writings. This is, perhaps, a form of environmental accountability, whereby Hopkins felt a duty to sustain and protect the environment, the beauty of nature surrounding him, and by writing his nature poems, he was in a way discharging this accountability^{ix}. In a similar way, the famous writer, poet, artist and socialist, a leader of the Pre-Raphaelite movement, William Morris appeared to develop environmental accountability in his varied works, which were published around the same time as Hopkins wrote his nature poems (Atkins & Thomson, 2014; Atkins et al., 2015). Specifically, Morris employed a variety of 'accountability mechanisms', including poetry, fiction and lectures *inter alia* to "provide utopian accounts of humanity living in harmony with nature that he used to contrast with the existential misery of life for many in Victorian Britain" (Atkins & Thomson, 2014, p. 270).

This interpretation of Morris' works drew on earlier research, which sought to broaden the definition of environmental accountability practices (Georgakopoulos & Thomson, 2008). Hopkins' nature poetry and journals are mechanisms by which and through which he seeks to discharge a personal accountability to the Creator for the natural beauties surrounding him and in some cases also employs poetry to call to account those who destroy nature (for example in *Binsey Poplars*).

As well as his mechanisms of environmental accountability, Hopkins also needed some sort of framework, a theoretical framework, which would help him to love and express the beauty of nature in God, without this becoming obsessive or excessive. He found solace in the theoretical 'framework' provided through the writings of Scotus. Scotus's theory effectively allowed Hopkins to use his senses creatively (Martin, 2011). It seems his understanding and adherence to the thoughts of Scotus 'liberated' him so that he may be able to love the phenomenal natural world around him, "because of its ultimate identity as part of God" (Martin, 2011, p. 208).

Essentially, God is in everything, so adoration of nature is synonymous with adoration of God. Spirituality and Hopkins' poetry were inseparable, as his spirituality was always aesthetic and he also had a lifelong faith in miracles (Randall, 2020).

In terms of the poems as aesthetic accounts, it is important to identify to whom the accounts were rendered. It is quite clear that Hopkins felt he was called by God to provide these accounts, as "he was writing for, and to, Christ. It was for Christ to determine how, and if ever, this poetry, these sacred love letters, would be used" (Randall, 2020, p. 99).

These comments and the author's reading of Hopkins' poetry suggests that his accounts of nature, species and spirituality in the form of his poetry were accounts rendered to Christ, and therefore to God as being one in the Blessed Trinity. Hopkins felt called to account to Christ and his poetry was the medium for this accounting, his mechanism of environmental accountability. Perhaps Hopkins believed in some way that these personal accounts may be 'audited' by the Creator. Given Hopkins' devotion to confession of sins and repentance, could it be that his aesthetic accounts of nature, addressed to God, were a means of also asking forgiveness for his sins, and perhaps even a form of penance? They could have formed a very personal part of Hopkins' relationship with God, especially given that he had no intention of publishing them.

4. Method

This paper adopts interpretive content analysis to explore Hopkins' poems and other writings, with a focus on his personal journals and a selection of poetry. The focus was on extracting descriptions and poetic expressions relating to flora and fauna. There is a vast wealth of poetic writing relating also to nature generally, to trees, flowers and landscape. For the purposes of this paper, the focus is specifically on his poetic descriptions of species of fauna: animals, birds predominantly. This is to

reflect Hopkins' ideas on God and creatures, derived in part from the works of Scotus, and the development of his own concepts of inscape and instress. Most of Hopkins' poetry includes elements relating to nature and landscape, but the selection made for analysis in this paper are those which are the most focused on nature and species (see Table 1 for the selection).

Focusing on Hopkins' poetic accounts of species and nature allows us to consider the extent to which he, through his accounts, is discharging an accountability to God for these creatures' lives and beauty. God, as their Creator, also created Hopkins as a person who could behold God's creation and be filled with a desire and responsibility to render accounts of them to the Creator, due to his personal state of 'wonder and awe' in their creation^x. Hopkins' accountability arises perhaps from the pleasure and joy he feels he receives from nature and therefore from God. It is almost possible that he perceived nature's beauty as a gift 'in kind' from God, for which he felt as the receiver of a duty and responsibility to discharge accountability to God for the receipt of this gift. Also, it may be suggested that Hopkins is in some way attempting to provide a voice for these creatures themselves, through which they may also be accountable to God for their creation, as well as by default through their lives and actions.

The surviving journal runs from 19th July 1868 to 1875 (see Storey, 1958; journal reproduced in House & Storey, 1959). Hopkins' journals were analysed comprehensively, as their content is frequently similar in poetic style and description as his poems. The poems are 'finished' and refined but his journals contain the same type of language. Further, it is clear that the journals provided Hopkins with a detailed source of observations which informed his poetry, as he often uses similar phrases to describe species and nature as those found in the finished poems.

5. Analysis of Hopkins' poems as aesthetic accounts of nature, species and spirituality

In this section, extracts from Hopkins' poems which are most devoted to nature, species and spirituality are analysed in relation to the various influences upon Hopkins, as elucidated earlier in the paper. His journal entries are also included as accounts of nature and species. The selection was made on the basis of those poems which focused primarily on nature and species (see Figure 1). The section falls into three parts as follows: (i) aesthetic accounts of species; (ii) aesthetic accounts of nature and spirituality, and; (iii) emancipatory aesthetic accounting: accounts of the destruction of nature and species.

(i) Aesthetic accounts of species

A list presented in Table 3 was compiled of all the species of birds, animals and other fauna recorded in Hopkins' journals, as this provides an impression of the biodiversity he included in his nature accounts as well as giving an image of the species observed in late 19th century Britain. This is similar to the tables of species compiled from the nature diaries of White (Atkins & Maroun, 2020).

Table 3. Species of Fauna Recorded by Hopkins

Badgers	<i>Journal</i> , p. 234
Bees	<i>Journal</i> , p. 145
Blindworm	<i>Journal</i> , p. 257
Burnet-moths	<i>Journal</i> , p. 251
Butterflies (many)	<i>Journal</i> , p. 251
Cormorants	<i>Journal</i> , p. 221
Corncrake	<i>Journal</i> , p. 137
Cuckoos	<i>Journal</i> , p. 137, 138, 165, 190, 191, 207, 232
Glowworm	<i>Journal</i> , p. 145
Gold-crested wren	<i>Journal</i> , p. 272
Hares	<i>Journal</i> , p. 230
Hawk	<i>Journal</i> , p. 221, 252
Nightingale	<i>Journal</i> , p. 243
Peewits	<i>Journal</i> , p. 134
Salmon	<i>Journal</i> , p. 230
Snake	<i>Journal</i> , p. 144
Squirrel	<i>Journal</i> , p. 153, 195
Starlings	<i>Journal</i> , p. 261
Swallows	<i>Journal</i> , p. 132, 134
Swifts	<i>Journal</i> , p. 232
Woodlark	<i>Journal</i> , p. 138, 145
Woodpigeons	<i>Journal</i> , p. 239
Yellow wagtails	<i>Journal</i> , p. 132

He often listed species observed in his Journal:

“Peewits flying” (*Journal*, p. 134)

“saw a shoal of salmon in the river and many hares on the open hills” (*Journal*, p. 230).

Hopkins' journals abound with references to species and his aesthetic descriptions and accounts of them, for example:

“Weather cold and raw, chestnut leaves touched with frost and limp. Sun today. Swallows playing over ... meadows with a wavy and hanging flight and shewing their white bellies. Snakes' heads. Yellow wagtails. Almost think you hear the lisp of the swallow's wings” (2nd May 1866, *Journal*, p. 132).

“Over the green water of the river passing the slums of the town and under its bridges swallows shooting, blue and purple above and shewing their amber-tinged breasts reflected

in the water, their flight unsteady with wagging wings and leaning first to one side then the other" (*Journal*, p. 134).

Swifts and their movement were also richly described:

"The swifts round and scurl under the clouds in the sky" (*Journal*, p. 231).

One notable difference between the nature and species accounting of Hopkins compared to that of White (Atkins & Maroun, 2020) is in its poetic nature. Whereas White's accounts are predominantly more a descriptive recording, Hopkins' accounts are full of poetic colour and artistic elements. White's accounts of nature and especially species are scientifically driven whereas Hopkins' accounts are aesthetic. Hopkins often focused on describing the colours of creatures and landscape in detail, with a poetic flair:

"Olive-coloured snake" (*Journal*, p. 144).

"I saw the moon of brassyish colour and beautifully dappled hanging a little above the clump in the pasture opposite my window" (*Journal*, p. 257).

"Squirrel with a very long curling tail" (*Journal*, p. 153).

His journal accounts sometimes included detailed biological and ecological information:

"Bats flying at midday and circling so near that I could see the ears and the claws and the purplish web of the wings with the ribs and veins through it" (*Journal*, p. 220).

"A goldencrested wren ... ruffling the crest which mounted over the crown and eyes like beetlebrows" (*Journal*, p. 272).

"burnet-moths loafing on heads of scabious" (*Journal*, p. 231).

Hopkins' descriptions also included other senses, such as sounds. This resonates with the nature diary kept by Eva West, where she also seeks to describe sounds of nature,

"She also described the sounds of birds ... We heard a whip bird and stalked it for some time but we were not able to see it. It was in a thick clump of bushes. It called whiwhi ... whip with a distinct whip crack" (West, 1926, in Halabi, 2025).

Hopkins describes the sounds of bees, grasshoppers, cormorants, corncrakes, cuckoos, nightingales and starlings in his journal:

"regularly hung blossoms sounding from top to bottom with the fremitus of bees" (*Journal*, p. 145).

"grasshoppers are like a thousand fairy sewing-machines" (*Journal*, p. 153).

"Cormorants, called her Black Divers, flew by screaming ... a big hawk flew down chasing a little shrieking bird close beside us" (*Journal*, p. 221).

"a great crying of corncrakes at night" (*Journal*, p. 231).

"I hear the cuckoo with wonderful clear and plump and fluty notes" (*Journal*, p. 232).

"heard a nightingale utter a few strains – strings of very liquid gurgles" (*Journal*, p. 243).

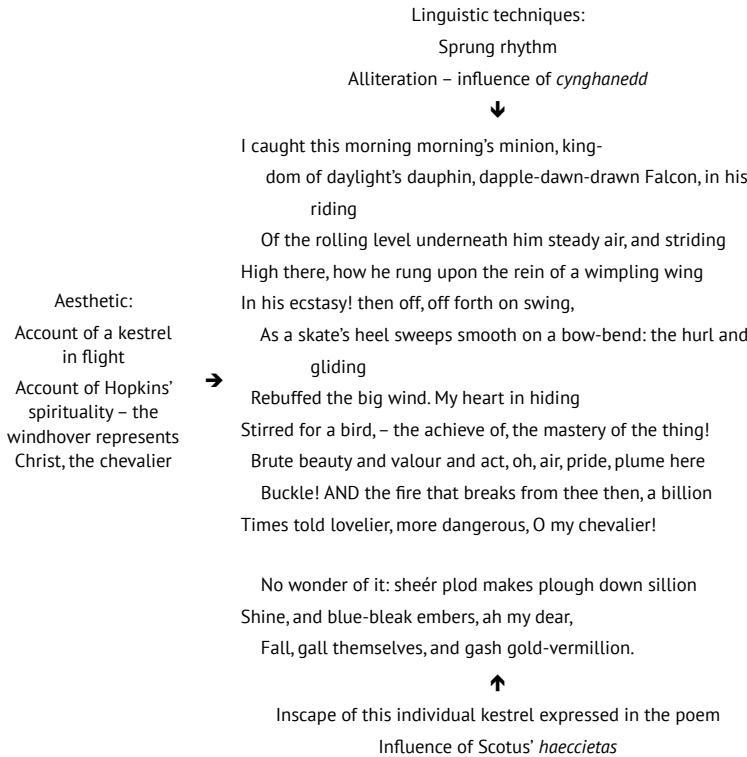
"saw a vast multitude of starlings making an unspeakable jangle ... rising at a signal they looked like a cloud of specks of black snuff or powder struck up from a brush or broom or shaken from a wig – then they would sweep round in whirlwinds" (*Journal*, p. 261).

Hopkins' poems provide his most developed and refined aesthetic accounts of species, bringing out the uniqueness of each creature observed, the 'inscape' of his aesthetic theory. The author's view is that the *Windhover* provides the most evocative, exquisite aesthetic account of all his poetry, painting the inscape of the particular kestrel he observed one morning. When Hopkins saw the kestrel in flight that morning, "the sonnet which sprang from his blend of excitement and sober musings about the future was destined to become, out of all the lyrics since the middle of the nineteenth century, the one that has probably attracted the most thought and commentary" (MacKenzie, 1981, p. 76).

An analysis of some of the influences and linguistic techniques in the poem are contained in Figure 2. The word 'minion' means 'darling', or 'favourite'. A 'sillion' is a long, narrow subdivision of an open field (MacKenzie, 1981). The kestrel in this poem is portrayed as a knight on horseback, corresponding to Christ the chevalier (MacKenzie, 1981). Thus, the account of a bird also becomes an account of Hopkins' spirituality and a portrayal of Christ's glory and kingship: "As a Jesuit, GMH [Hopkins] was always intensely preoccupied with Christ's Kingship, soldiership ... and Crucifixion ... and with his own 'imitation of Christ'" (Gardner, 1952, p. 222).

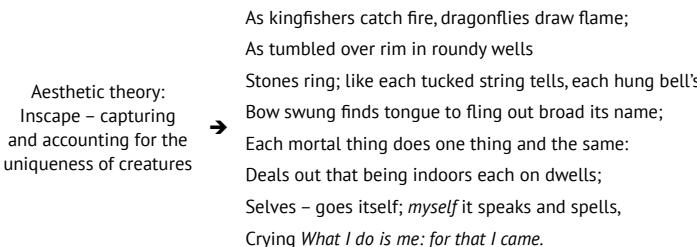
The dedication of this poem by Hopkins to Christ Our Lord suggests, at least to the author, that this is an aesthetic account of a bird, its inscape, discharging an accountability to God for the beauty of His creation.

Figure 2. *The Windhover. To Christ our Lord*



The poem which perhaps contains the most elements of inscape, being written in his extremely idiosyncratic poetic style is his account of kingfishers and dragonflies. This sonnet (see Figure 3) provides a rich and beautiful depiction of these creatures but also contains deep spirituality and reflection.

Figure 3. Extract from the untitled poem: As kingfishers catch fire...



In another poem, Hopkins gives an aesthetic account of a skylark, its movement and song, expressing the inscape of the creature, as analysed in Figure 4.

Figure 4. Extract from *The Sea and the Skylark*

Linguistic influences:

Multiple alliteration



On ear and ear two noises too old to end
 Trench – right, the tide that ramps against the shore;
 With a flood or a fall, low lull-off or all roar,
 Frequenting there while moon shall wear and wend.
 Left hand, off land, I hear the lark ascend,
 His rash-fresh re-winded new-skeinèd score
 In crisps of curl off wild winch whirl, and pour
 And pelt music, till none's to spill nor spend.

(ii) Aesthetic Accounts of Nature and Spirituality

Hopkins' journals record details of nature, countryside, weather, clouds, in a similar way to other nature diarists including White and Ruskin, as do his poems. The poems selected for this paper represent some of his most well-known and celebrated. They have been selected because of their focus on nature and species. His journals include many detailed and poetic accounts of the landscape and nature around him. For example, “dimpled foam laps ... strings of short loops or half moons” (*Journal*, p. 223)

We can see how one of his most famous poems, *Pied Beauty* (see Figure 5), resonates with extracts from his journal. For example, the following extracts from Hopkins' journal resonate with the language in his poem *Pied Beauty*:

“dapple of rosy clouds” (*Journal*, p. 146).

“pied skies” (*Journal*, p. 208).

“pied skies (*Journal*, p. 234).

“brindled heaven” (*Journal*, p. 218).

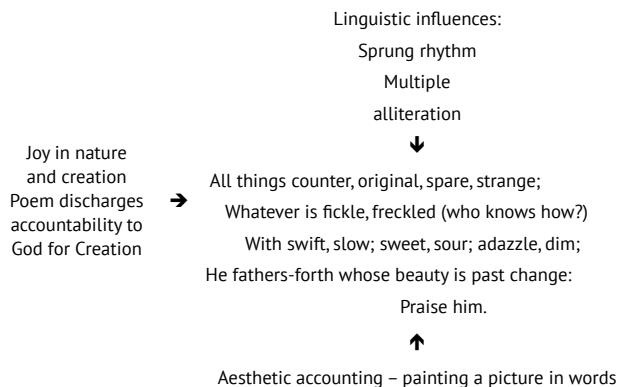
“valleys and fell-sides plotted and painted with the squares of the fields” (p. 222).

Figure 5. Extract from *Pied Beauty*

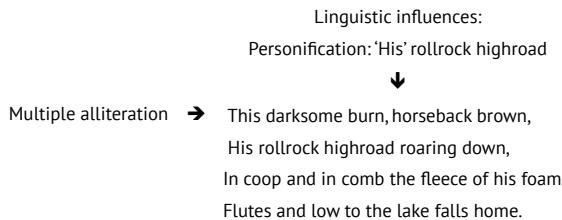


It is clear that Hopkins used his journal as a ‘source book’ for his poetic accounts. Reading Hopkins’ journal it is clear that he recorded his nature accounts in poetic form, in a manner and style very similar to those of his poems. Indeed, “[h]is journals bulge with phrases that were to crop up years later in poems ... and he attempts to forge a critical vocabulary for his own use” (Martin, 2011, p. 204).

These poetic diary descriptions, which ended in 1875, informed this famous poem, which was written between 1876 and 1889. His journal, which he kept during periods where he was not composing poetry, provided a rich source of information and artistic narrative that he could later weave into poems. His poetry and his journal writings are accounts of nature by which and through which he expresses his devotion to God the Creator and his spirituality. In this way, he discharges a personal, spiritual accountability to the Divine, an accountability which arises from his enjoyment, satisfaction and the pleasure he gains from seeing nature to the Creator whom he believes provided ‘her’. As discussed earlier, Hopkins viewed God in everything around him and therefore perceived adoration of nature as synonymous with adoration of God. This is expressed nowhere more clearly than in the second half of his poem *Pied Beauty*, where the dialogic relationship between nature and God the creator are interwoven (analysed in Figure 6).

Figure 6. Extract from *Pied Beauty*

The poem *Inversnaid* resonates with both joy in nature and creation and, as we see in a later section, despair at the impact of human activity on nature. The first stanza is a joyous aesthetic account of the stream at *Inversnaid* in Scotland (Figure 7). Hopkins uses the linguistic technique of personification in the first stanza, to bring the stream to life and give it a unique personality – an inscape in his terms.

Figure 7. Extract from *Inversnaid*

‘God’s Grandeur’ (extracts in Figures 8 and 9) is a pure account of nature and Hopkins’ spirituality, an expression of his faith where he discharges accountability for the joy he experiences in God’s creation, to the Creator.

Figure 8. Extract from *God's Grandeur*

Linguistic influences:
Standard rhythm counterpointed

Called to account for
the grandeur of God →

The world is charged with the grandeur of God.
It will flame out, like shining from shook foil;
It gathers to a greatness, like the ooze of oil
Crushed. Why do men then now not reck his rod?
Generations have trod, have trod, have trod;
And all is seared with trade; bleared, smeared with toil;
And wears man's smudge and shares man's smell: the soil
Is bare now, nor can foot feel, being shod.

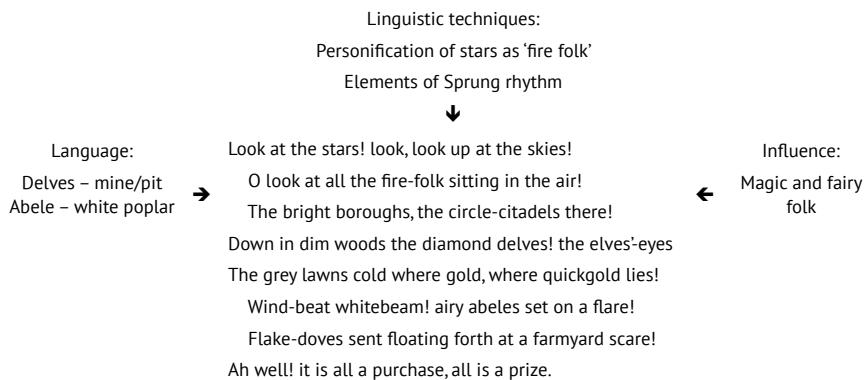
Sadness at the human condition

Figure 9. Extract from *God's Grandeur*

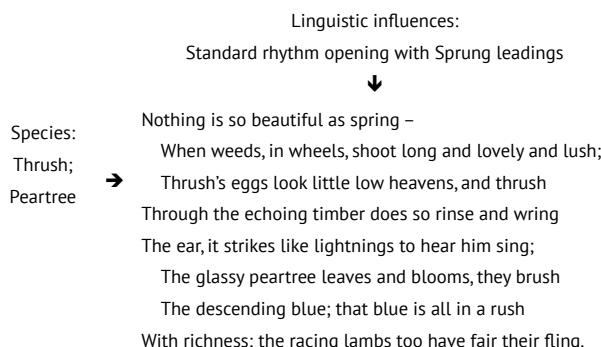
Account of nature and spirituality

And for all this, nature is never spent;
There lives the dearest freshness deep down things;
And though the last lights off the black West went
Oh, morning, at the brown brink eastward, springs –
Because the Holy Ghost over the bent
World broods with warm breast and ah! bright wings.

The poem, *The Starlight Night* (Figure 10), is an account of natural beauty in the night sky. As well as describing the stars, Hopkins mentions the white poplar tree species, also named abele (*populus alba*) (Collins Dictionary online). This poem expresses the way Nature reflects the beauty of God's creation: by gazing at the starry night, the glory of creation can be witnessed. This poem is in Patrarchan sonnet form^{xi} but Hopkins also adopts an unusual rhyme scheme, including elements of sprung rhythm rather than traditional iambic pentameter. This allows variations in stressed syllables with stresses linked together more akin to natural speech^{xii}.

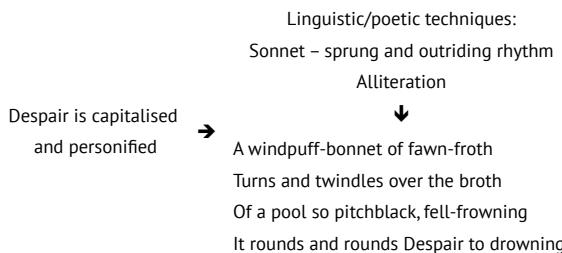
Figure 10. Extract from *The Starlight Night*

Spring (see Figure 11) also provides a beautiful aesthetic account of nature, which also resonates with the language in some of the Welsh poet Dylan Thomas' poetry, written several decades later.

Figure 11. Extract from *Spring*

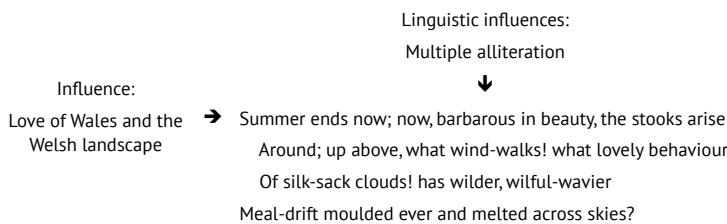
One of the author's favourite artistic accounts of nature, of a stream, is contained in the first stanza of *Inversnaid* (see Figure 12).

Figure 12. Extract from *Inversnaid*



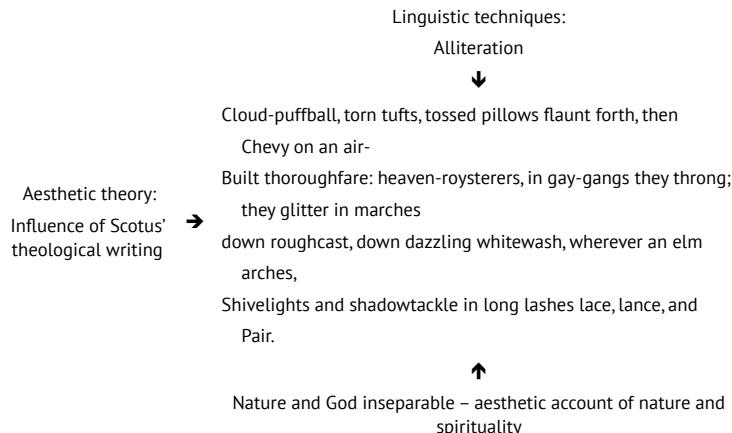
An exuberant account of nature in autumn is expressed in *Hurrahing in Harvest* (Figure 13). “The Hurrahing sonnet was the outcome of half an hour of extreme enthusiasm as I walked home alone one day from fishing in the Elwy”

Figure 13. Extract from *Hurrahing in Harvest*



Hopkins' poem, *That Nature is a Heraclitean Fire* (Figure 14), written at the end of his life in 1888, is an account of nature which mirrors Scotus' style of theological writing. It is the only poem that is not totally desolate from that period when he was living and working as an academic and Jesuit in Dublin.

Figure 14. Extract from *That Nature is a Heraclitean Fire and of the Comfort of the Resurrection*



Wales, as mentioned, gave Hopkins his happiest times and some of his most beautiful aesthetic accounts of nature refer directly to Welsh places, for example *Penmaen Pool* (Figure 15) and the Valley of the Elwy (Figure 16). The Mawddach is a river in North Wales.

Figure 15. Extract from *Penmaen Pool*

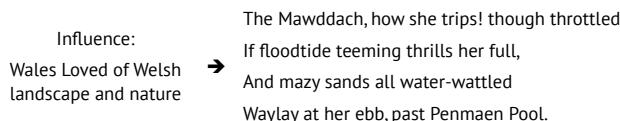
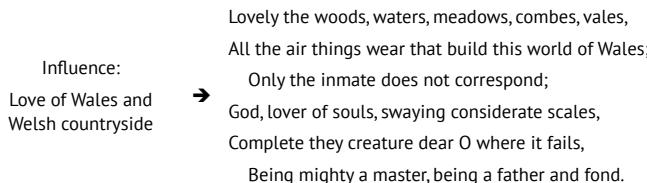


Figure 16. Extract from *In the Valley of the Elwy*

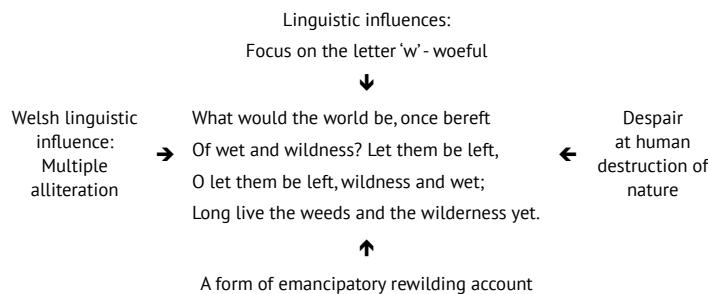


(iii) Emancipatory aesthetic accounting: accounts of the destruction of nature and species

Hopkins' poetry and other writings were at times imbued with a deep revulsion at the destruction of nature by industrial and human activities. In this way, his

writings may be interpreted as emancipatory accounts, similar to the works of William Morris (Atkins & Thomson, 2014), and Gilbert White (Atkins & Maroun, 2020) where they have been shown to describe ecological degradation but also to call for transformational action. Eva West's nature diary similarly contains accounts of human's negative impacts on the natural world, where she discusses her sadness at the destruction of beautiful forest for timber for the construction industry (Halabi, 2025). Probably the most well-known illustration of this from his works is the ending of his poem, *Inversnaid*. He wrote *Inversnaid* (Figures 7, 12 and 17) whilst on a short break round Loch Lomond in Scotland from working in the Glasgow slums. His melancholia is evident in the language, where he personifies the capitalised 'Despair' in the phrase 'Despair to Drowning'. His despair culminates in his final call for wilderness to be protected.

Figure 17. Extract from *Inversnaid*



This emancipatory account calls for the sort of rewilding efforts that are currently being operationalised around the world. As discussed by one of his recent biographers, "the last quatrain has become in our day something of a manifesto for the forces of conservation" (Martin, 2011, p. 335).

The way Hopkins personified his most negative feelings such as Despair resonates with the method of externalisation developed by therapists such as Michael White around a hundred years later. It is as though he was using his bleakest poetry as a form of self-help or self-therapy.

In his diary, he commented that seeing a rat killed by a dog while peers laughed, a sort of blood sport he was moved and outraged, and remarked: "Wonder what would be the statement of the effects of cruelty to animals, cruel sports, etc."

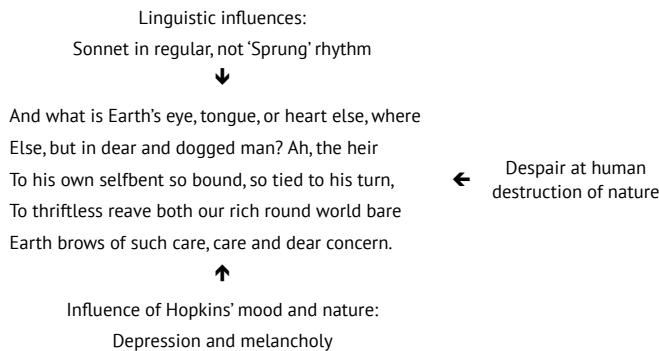
He abhorred damage to nature perpetrated by humans, as evident in this extract:

“The ashtree in the corner of the garden was felled ... I heard the sound and looking out and seeing it maimed there came at that moment a great pang and I wished to die and not see the inscapes of the world destroyed any more” (*Journal*, p. 230).

Indeed, as discussed by his recent biographer, Hopkins’ poetry at times expressed his grief at the rape of the earth (Martin, 2011, p. 348). Hopkins’ poem *Ribblesdale* was “about man’s wanton destruction of natural beauty” (Martin, 2011, p. 349).

We can see Hopkin’s emancipatory accounting for nature in the final verse of *Ribblesdale* (Figure 18).

Figure 18. Extract from *Ribblesdale*



Hopkins’ poem *Binsey Poplars* (Figures 19 and 20) also demonstrates outrage at the human destruction of nature as “to deprive the world of the power and presence of trees was tantamount to a rape” (Randall, 2020, p. 95). He also bemoaned the “Felling of trees going on sadly at Roehampton” (*Journal*, p. 240).

Figure 19. Extract from *Binsey Poplars*

Linguistic influences:
Multiple alliteration – 'Q', 'F', 'S', 'W'

↓

My aspens dear, whose airy cages quelled,
Quelled or quenched in leaves the leaping sun,
All felled, felled, are all felled;
Of a fresh and following folded rank
 Not spared, not one
 That dandled a sandalled
 Shadow that swam or sank
On meadow & river & wind-wandering weed-winding bank.

↑

Influence of Hopkins'
mood and nature:
Depression and melancholy

← Despair at Human
Destruction of nature

Figure 20. Extract from *Binsey Poplars: felled 1879*

To mend her we end her,
When we hew or delve;
After-comers cannot guess the beauty been.
Ten or twelve, only ten or twelve
 Strokes of havoc unselve
 The sweet especial scene,
 Rural scene, a rural scene,
 Sweet especial rural scene.

↑

Influence of Hopkins' mood and nature:
Depression and melancholy

← Despair at Human
Destruction of Nature

Hopkins' poem, *The Caged Skylark* (Figure 21) rages against a creature tortured and persecuted by being kept in a cage for the pleasure of people. It is an evocative poem which arouses sadness, sorrow and anger in the reader.

Figure 21. Extract from *The Caged Skylark*

Despair and sadness
at human treatment of
nature → As a dare-gale skylark scanted in a dull cage
That bird beyond the remembering his free fells;
This in drudgery, day-labouring-out life's age.
↑
Emancipatory account of a caged skylark

Hopkins finishes the penultimate stanza of this poem by explaining that the lark needs to be able to drop into his nest after singing, “But his own nest, wild nest, no prison”.

Hopkins’ later poems, especially those named the ‘Terrible Sonnets’, purvey images of nature tortured rather than nature revered and beautiful, as captured by his earlier poems. The poem *Carrian Comfort* (Figure 22), depicted a landscape blasted and laid waste, resonating with Hopkins’ feelings of despair at that time (Randall, 2020). He states he will not feed on carrion, decayed flesh, like a bird of prey, nor will he give in to his despair.

Figure 22. Extract from *Carrian Comfort*

Aesthetic theory → Linguistic techniques:
Personification of and capitalisation of ‘Despair’
↓
Not, I'll not, carrion comfort, Despair, not feast on thee;
Not untwist – slack they may be – these last strands of man
In me or, most weary, cry I can no more. I can;
Can something, hope, wish day come, not choose not to be.
↑
Influence of character

6. Concluding discussion

This paper explores the poetry and other writings of Gerard Manley Hopkins as accounts of nature, species and spirituality. Firstly, there is an examination of the wide ranging influences on Hopkins and on his poetry, including aesthetic movements, theology and philosophy, other writers and poets, the place he lived in and his character. Second, the paper analyses a selection of his poetry, all of his journals and his letters, interpreting them as accounts of nature, species and spirituality. As the accountant, Hopkins creates these accounts, for Christ, discharging accountability to

God for the beauty of creation he observes so closely. The paper explores the way in which Hopkins constructs word pictures in his poems, which seek to encapsulate and express the inscape of animals, birds and landscape that he observes. This includes exploration of the linguistic techniques and 'tricks of the trade' Hopkins employs in his poetry and other writings to paint his word pictures as accounts of nature and species, bringing out their inscape and haecceity.

As well as bringing out the inscape he expresses in his poetry and journals, this paper also, as a result of the in-depth analysis of Hopkins as an accountant and his written works including his letters, brings out the essence, or inscape, of the man himself. Reflecting on his character, his life, his accounting tendencies, his faith and spirituality, his devotion to the Jesuit Order and the Roman Catholic church, we can also start to get a feeling for the inscape or haecceity of Hopkins, the uniqueness, individuality and idiosyncrasy of this man, whose very nature led him to write some of the most wonderful and unique poetry in the English language.

Taking inspiration from this study, it may be possible to make some recommendations for accounting practice and corporate reporting on nature and biodiversity. It is possible to propose a form of hybrid and interdisciplinary nature accounting based on haecceity and inscape. These concepts could be associated with the concept of accounting for intrinsic value, an account which records, describes and communicates the unique nature of an asset, for example. The notion of inscape may be transferred to and used in accounting as a way of ensuring that an item disclosed and accounted for actually represents its true essence, uniqueness and 'thisness' in a manner which is diametrically opposite to thinness, or lack of detail in reporting on accounting items. As an illustration, when a company is reporting on its impact on biodiversity there may be disclosure of the habitats which are owned by the company and recording of endangered species present on the land. It would not be appropriate for example to merely record the size of the area of lands owned and the number of species. It would be more relevant and appropriate to also disclose information relating to the nature of the land, its quality, its ecosystem integrity, in order to communicate the quality of the land as a habitat and its health for the species that live there. Similarly, recording the number of a species population on the land is not enough. It would be more appropriate for the health and wellbeing of the individual members of the population to be recorded following an ecological assessment. The uniqueness and particularity of the individual animals or birds is relevant to the continuity of the endangered species on these habitats, and their ability to thrive, including potential extinction threat, should be included in biodiversity reporting.

Furthermore, it is possible to make recommendations regarding the form of accounting and reporting on nature and biodiversity. Corporate reports on biodiversity and species abound with narrative disclosures, graphics, figures and photographs as well

as other forms of communication. Varying the forms of communication is likely to reach, and create a dialogue with, a broader readership. Perhaps the use of poetry, even simple rhyming couplets, may be a useful means of enhancing biodiversity and extinction accounting and reporting. Using a song cycle as a means of creating an occasion of accountability as a utopian form of social and environmental accounting has been explored in the prior literature (Atkins et al., 2015). Exploring the use of poetic writing may be a means of enhancing accounting and reporting as communication, as well as developing broader mechanisms of environmental and ecological accountability.

Lastly, the analysis of Hopkins' poetry emphasises the importance of accounting being emancipatory and transformative. We can see from this analysis of Hopkins' nature poems that many of his aesthetic accounts were emancipatory.

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Endnotes

ⁱ SJ is the abbreviation of the Society of Jesus, to indicate Hopkins was a Jesuit Priest, a priest within the Order of the Society of Jesus, within the Roman Catholic church.

ⁱⁱ Transubstantiation is defined as the change by which the substance (though not the appearance) of the bread and wine in the Eucharist becomes Christ's real presence — that is, His body and blood. <http://www.britannica.com/topic/transubstantiation>.

ⁱⁱⁱ <http://theimaginativeconservative.org/2017/05/poetic-vision-gerard-manley-hopkins-dwight-longenecker.html>.

^{iv} Specific references to inscape are made in his Journals as follows: *Inscaped* p.189; *Inscape* pp. 196, 199, 200, 205, 208, 209.

^v This is the Jesuit School, following on from the Jesuit preparatory school Barlborough Hall, attended by the author from 1977 to 1988, exactly 100 years after Hopkins taught there. Both schools closed in August 2025.

^{vi} Literal translation is harmony.

^{vii} The online *Cambridge Advanced Learner's Dictionary & Thesaurus* provides this definition of a 'dangling participle': a participle (= “-ing” or “-ed” form of a verb) intended to modify (= refer to or describe) a noun that is not in the text, so it seems to modify another noun: *In the sentence “Arriving home, the door was open”, the dangling participle makes it sound as though the door has arrived home.* See: <https://dictionary.cambridge.org/dictionary/english/dangling-participle>.

^{viii} The biographer Martin (2011, p.203) refers to this extract from Hopkins' journal but only quotes the first sentence. Attaching the second sentence here seems to make the ambiguity clearer.

^{ix} Thanks to Christopher Napier for his comments and discussion on this point.

^x Again, I am grateful to Christopher Napier for his suggestions and ideas here.

^{xi} First eight lines follow the rhyme scheme: ABBAABBA

^{xii} Some notes derived from Emma Baldwin's poem analysis at <http://poemanalysis.com/gerard-manley-hopkins/the-starlight-night/>.