



Cargo cult science and the death of politics: A critical review of social and environmental accounting research[☆]

Crawford Spence^{a,*}, Javier Husillos^b, Carmen Correa-Ruiz^c

^a John Molson School of Business, University of Concordia, Montréal, Québec, Canada H3G 1M8

^b Departamento de Gestión de Empresas, Universidad Pública de Navarra, Pamplona, Spain

^c Facultad de Ciencias Empresariales, Universidad Pablo de Sevilla, Sevilla, Spain

ARTICLE INFO

Article history:

Received 1 March 2007

Received in revised form

15 December 2007

Accepted 1 September 2008

ABSTRACT

We present here an extensive literature review delineating the main theoretical parameters that have shaped the discursive field of Social Accounting/Social and Environmental Reporting (SER). In doing so, we reflect upon the way in which theory is used in SER focusing particularly on its political character. We show that SER theories have been developed in isolation from, and in contradistinction to, other organisational literatures and the social sciences more generally. This self-referentiality has precluded consideration of whether accountability is a realistic or desirable demand to make of corporations. In an age where political antagonism has been seriously eroded in the Western World, we argue that if SER is to avoid complicity in this, then SER research must break free from its self-imposed theoretical limitations and embrace a goal beyond accountability.

Crown Copyright © 2010 Published by Elsevier Ltd. All rights reserved.

1. Introduction

Parker (2005), echoing Mathews (1997), recognises that the SER literature is “voluminous, disparate, eclectic, and still without commonly agreed philosophies or standpoints. In our post-modern world [...] this may become a comfortable state in which we desist from seeking unitary positions and uniform assessments” (p. 844). As such, Parker (2005) argues for continued theoretical pluralism:

“pluralism in theoretical lenses and methodologies applied to common research problems can yield incremental and accumulating insights that are enriched by both commonality and difference. All are valuable. That holy grail, the all-encompassing unitary explanatory SER theory, is not only a mirage, but cannot deliver the richness of insights we need in this complex and changing field of research and action” (p. 849).

One of the great insights offered by post-modernism is the simplification that is enacted by any single discourse or theoretical position. From this it follows that no one theory can fully capture the complexity of social reality. However, at the same time certain theoretical positions, whilst always being subject to contestation, tend to dominate others in any

[☆] The authors thank the participants at a University of Dundee, Department of Accounting and Business Finance Research Seminar on 15th February 2006, participants at the 2006 Interdisciplinary Perspectives on Accounting Conference in Cardiff, 10–12th July, participants at the 2007 European Critical Accounting Symposium, Glasgow, 19–20th July, David Collison, Charles Cho, Stuart Cooper, Rob Gray and Pala Molisa for their comments on earlier drafts of this paper. The insightful comments of three anonymous reviewers are warmly acknowledged. Both those comments and the guidance offered by the editors of this special issue helped to improve the paper considerably.

* Corresponding author. Tel.: +1 514 848 2424x7591.

E-mail address: cspence@jmsb.concordia.ca (C. Spence).

intellectual field. Indeed, the dominance of certain explanatory theories over others in the field of SER is quite evident. Whilst a unitary theory for SER has not emerged, one can discern from the SER literature certain theoretical parameters.

It is recognised that there has been a discursive ordering of the SER field primarily, although not exclusively, around the theoretical reference points of Stakeholder, Legitimacy and Marxist Political Economy Theories (Gray et al., 1995a, 1996; Deegan, 2002). The purpose of this paper is to analyse both the way in which these reference points have become relatively fixed in the SER field and, more specifically, to analyse how those reference points have been interpreted and utilised once they have been set down. It emerges from this analysis that the ways in which different theories are employed in the literature appear to follow their own laws of development relatively independently of how they first become entrenched, or how those theories are dealt with in other literatures. Indeed, we argue that the way in which Legitimacy, Stakeholder and Political Economy Theories are conceptualised in SER is reminiscent of the way in which South Sea Islanders interpreted the western manufactured goods that washed up on their shores during the Second World War: the origins and significance of those goods were considered from a perspective that took very little cognisance of outside knowledge. In a similar fashion, SER distances and closets itself from other organisational literatures and the social sciences generally. This has important implications for a field such as SER that is purportedly concerned with wider social change. More specifically, it is argued below that, although there is much in the way of contradiction and inconsistency as regards to the application of the dominant theoretical reference points, these differences come together in a higher unification that ignores wider structural constraints. This essentially limits understanding of the SER phenomenon and is contradictory even within the SER project's own terms of reference. That is, the theoretical frames employed within SER fail to justify the plausibility of the implicit normative positions on corporate responsibility and accountability to which many social accountants subscribe. The limited scope of the theories employed to explain how SER practice fails to discharge accountability simultaneously inhibit recognition of what the obstacles to accountability are. The corollary is to preclude discussion over whether or not accountability remains a realistic or desirable demand to make of corporations.

In some senses this is a historical paper, concerned with the theories that have served to establish the discursive field of SER. Although these theories are being supplanted by new 'alternative' theorisations, we argue that this recent work which attempts to move beyond Legitimacy, Stakeholder and Political Economy Theories, reproduces the same largely apolitical focus. Thus, by focusing on the theories which have successfully established the 'discipline' of SER, we can understand what the implicit political and intellectual parameters are to new theorisations in the field.

The paper proceeds as follows. The following section introduces the theoretical framework of discourse theory that is utilised throughout the paper. Using this lens the SER literature is presented as a field in which various antagonisms and affinities are structured around various points of reference that have achieved relative fixity. These reference points are Stakeholder, Legitimacy and Marxist Political Economy Theories and their dominance appears to have been largely, although not exclusively, a result of the merits that these theories have been accorded by authors such as Gray et al. (1995a, 1996), Guthrie and Parker (1989, 1990) and Deegan (2002). The subsequent three sections of the paper analyse each of these theoretical reference points individually. Firstly, Stakeholder Theory is treated as a reference point whose dominance appears to be largely ceremonial. Secondly, Legitimacy Theory has been employed extensively yet is relatively unaware of its origins within institutional theory and resource dependency theory. Marxist Political Economy Theory is then analysed. We argue that the particularity of Marxist Political Economy interpretations has been inconsistent and contradictory, implying that whilst it may be important for an intellectual field to have relatively fixed theoretical reference points, the actual way in which those reference points structure an intellectual field is highly contingent.

Following on from the analysis of these specific theoretical reference points, we draw a parallel between the use of theory in SER with the cargo cult phenomenon of the South Sea Islands. We then consider how the SER field has attempted to move beyond "cargo cult science" (Feynman, 1997), largely through qualitative fieldwork studies. The insights generated from fieldwork of recent years are presented and discussed. However, the fieldwork fails to move us substantively beyond previous work in the area because of the same issues that are left unaddressed, i.e. why do corporations behave in this way and could they really do otherwise? We then conclude the paper by offering some theoretical and practical suggestions as to where social accountants might start to find a more political basis for their work. More specifically, we suggest that the SER project might need to abandon accountability and embrace a more political demand which challenges not just the way in which corporations behave, but that is rooted in the concrete political struggles of groups other than corporate management.

2. Social accounting and the death of politics

We view SER here as a discursive field. That is, a field that views phenomena through a particular world-view and set of ideological parameters. Although the site of numerous differences, to be able to talk of a discursive field at all presupposes that those differences come together in a higher unification, through some sort of objectivity (Laclau, 2005). Given the voluminous literature on SER and the way in which that literature represents itself as SER, we can talk of SER as a discursive field. Moreover, inferences can be drawn regarding the nature of that field's theoretical parameters, which we would argue essentially reflect the political vacuum that is western liberal democracy. The death of politics in the western world has been well documented by democratic theorists (see, for example, Laclau, 1990, 1996, 2000, 2005; Mair, 2006; Mouffe, 1993). Liberal democracy reduces politics to a merely technical, administrative project. The last thirty years has witnessed the convergence of all major political parties around the same basic programme of increasing economic growth, achieved by passing more power to the market, coupled with steadily decreasing levels of political engagement from the *demos* (Mair,

متن کامل مقاله

دریافت فوری ←

ISIArticles

مرجع مقالات تخصصی ایران

- ✓ امکان دانلود نسخه تمام متن مقالات انگلیسی
- ✓ امکان دانلود نسخه ترجمه شده مقالات
- ✓ پذیرش سفارش ترجمه تخصصی
- ✓ امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
- ✓ امکان دانلود رایگان ۲ صفحه اول هر مقاله
- ✓ امکان پرداخت اینترنتی با کلیه کارت های عضو شتاب
- ✓ دانلود فوری مقاله پس از پرداخت آنلاین
- ✓ پشتیبانی کامل خرید با بهره مندی از سیستم هوشمند رهگیری سفارشات