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Accounting Forum

journal homepage: www.elsevier.com/locate/accfor

On Gray, Malpas, and Brennan's "The role of social accounts: Situating political ideas"

Cornelia Beck^{a,*}, Glen Lehman^b^a Discipline of Accounting, The University of Sydney, Australia^b School of Commerce, University of South Australia, Australia

ARTICLE INFO

Article history:

Received 9 July 2014

Received in revised form 30 July 2014

Accepted 30 July 2014

Available online 6 September 2014

Keywords:

Social accounts

Social and environmental accounting

Space

Affluenza

ABSTRACT

In this paper we situate the political ideas that emanate from Gray, Malpas and Brennan on the role of social accounts (GBM in this issue). We explore Brennan's and Malpas' work and commentary on social accounts in view of existent work in social and environmental accounting. We especially focus on the concept of affluenza and understanding of space and the role of accounting and raise questions that remain unanswered by the authors.

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Gray, Malpas and Brennan GMB (in this issue) offer a detailed analysis of the craft of accounting. They use Wright's (2006) theoretical framing to explore how social accounting might create social change and offer some ideas for future social accounting and accountability research (Roberts, 1991). In this commentary, we focus on some background ideas that Brennan and Malpas bring to the field of accounting and, more specifically, to the social accounting and accountability research. By exploring some of their other work, we offer contextualisation for social accounting and accountability research. For example, Malpas has been notable in his work on Heidegger scholarship and has written extensively on place and being in this work on topography, while Brennan is an esteemed environmental philosopher with a focus on environmental ethics. Of particular interest for social accounting could be Brennan's inclusion of different cultures in the understanding of environmental ethics and his conceptualisation of affluenzic societies (Brennan & Lo, n.d.). The authors' extensive philosophical backgrounds reveal the diversity the authors bring to accounting research. Thus, tapping into some of their broader work can move accounting scholarship forwards and help us understand how GMB (in this issue) provide new insights into social accounting through the lens of Wright's interstitial transformative process (Wright, 2006). There lie significant contributions to the study of accounting and how we can take it further:

The need to account is always present, and must be present in the very practice of accounting – something not well-recognised in the contemporary discipline, to say nothing of the 'business' of accounting. Accounting must render its own account, and to some extent, this is the task that we have tried to begin in the discussion above through a speculative reframing of accounting and especially of social accounting. This is a task that cannot be accomplished by

* Corresponding author. Tel.: +61 290366312.

E-mail address: cornelia.beck@sydney.edu.au (C. Beck).

any single accounting. Indeed, the fact that accounting, as a discipline, has proved relatively inadequate to this task so far is itself indicative of the impossibility of any single system of accounts. Accounting must be a diverse and multiple practice just as reason giving is diverse and multiple. The irony is that contemporary accounting has uncritically and unreflectively developed into a monolithic practice that in effect prevents any genuine accounting, especially of its own practice. (GMB, in this issue)

GMB also provide new steps to deepen our understanding of place-oriented thinking, various forms of which are at work not only in philosophy but also in other disciplines, such as art, geography or politics. These are important developments given the need for new ideas to deepen our appreciation of accounting as a discipline in the social sciences committed to the public interest (Thomson, 2007, 2014; Thomson, Grubnis, & Georgakopoulous, 2014; Parker & Roffrey, 1997).

Within the paper, ideas from the work of Brennan and Lo (n.d.), who are influential in alerting us to some of the problems of modernity – what they refer to as an excessive focus on consumption – introduce the issue of ‘affluenza.’ They note:

The problem of affluenza is best approached by thinking about it in relation to the two global crises that characterized the year 2008: climate change, and the major financial crisis. The difference in response to these two problems reveals a major problem in human psychology. The problem of climate change met until recently with corporate and government denial, confusion, and disorientation. Responses to scientific warnings were widely held by scientists to be inadequate to the problems facing a world of rising sea levels, failing crops, water scarcity, drought, intensifying storms and the other damaging effects of a changing climate. Thanks to some extreme weather events (which may or may not be associated with anthropogenic climate change) and to increasing attention in the media, public opinion and beliefs on the issue have changed during the last ten years. (p. 1)

Brennan and Lo use ideas similar to those of J. Baird Callicott to search for new ideas for affluent communities to follow. Like GMB, they seek ways to change the direction of communities built of the contours of Western modernity. In accounting, Kerry Jacobs (2011, 2012 – see also Everett, 2004) have been notable in developing similar lines of thinking using Bourdieu’s notion of the habitus, which is the image and vector of power that lock us into a bureaucratic iron cage. This leads to the view that we have lost sight of the ethical structures that act as the background horizons of communities. This analysis can be extended to examine the forces of globalizing world markets, which have intensified pressure on corporations to escalate their search to maximize profits. These phenomena reflect a new era of monopoly capitalism that creates structural changes in advanced liberal democracies. This new era is addressed as a heteronomous field. This is another term developed by Pierre Bourdieu to explain the new parameters and power of monopoly capitalism. It includes an exploration of the ethical and moral reasons that exist in a field or social practice. As we understand his work, the constitution of the field and the holders of capital have to change to change the predominant paradigm. From the works of Brennan and Malpas, broadly conceived, we have to work our way through a number of very difficult dilemmas. We cannot live with capitalism, and in a sense, we cannot live without it. ‘We can’t live without it because it’s tied to certain kinds of growth and so on’ (Taylor quoted in Rogers, 2008, p. 15).

Thus, the challenge for the accounting and accountability research is in part to recognize/reconcile that there are not indubitable solutions to the environmental and social issues confronting modern communities. Here, the suggestion is that careful compromises must be made, which is a slight departure from the analysis of GMB (in this issue). The problem with reforming contemporary capitalism is that when a social system has external elements imposed upon it or presented to it, it has no natural affinity and/or no pre-existing mechanism by which those elements may be introduced and embraced. Is the challenge to the accounting profession that those within the profession cling to what they know? (see Lehman, 2007).

This translates into new initiatives such as integrated reporting being driven by what is known and safe. In our view, accounting is infatuated with measurable information linked to performance information for financial resource providers rather than attempting to lead change. It is for this reason that we offer an implicit normative vision to outline not only the type of society we want to live in but also how accounting shapes the priorities and impacts of basic institutions. We are arguing, therefore, that we should provide for information that reflects more societal and environmental priorities, which, in turn, will require a change in the societal expectations of institutions.

Regarding this view, there exists a need to reform accounting away from its narrowly conceived role of providing only information for economic decisions toward the ways to integrate these insights into our basic means of economic organization – the corporate form. This then challenges the accountability, accounting and auditing functions to rethink its role as custodian of the moral good.

By contrast, in countries where capitalism is not the predominant mode of thought or social organization, there may be fertile soil for more creative thinking, and opportunities for exploring a greater role for government in developing new mechanisms of constitutional corporatism which will constrain the current explosion of unregulated growth. Like Gray, we wonder if hope can be found in nations other than those where affluenzic capitalism has permeated the entire fabric of social and political thinking and organization, though we do not turn exclusively to non-western constituencies in this search. Successful innovation in any countries that are not under the sway of affluenza and corporate control may provide new ideas in the struggle to envision a sustainable future. (Brennan & Lo, n.d., p. 15)

While agreeing with Brennan and Lo about the need to search for new ideas, we also see a positive role of social accounting as part of various nested public spheres that are informed by improved accounts. GMB provide new insights into social

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