



## New accounts: Towards a reframing of social accounting<sup>☆</sup>



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### ABSTRACT

This paper is a speculative and exploratory essay on the emerging field of social accounting. In essence, the paper explores whether the fact that most social accounting has, traditionally at any rate, being promulgated by accountants might be a partial explanation for its self-disciplining limitations and, arguably, its weak inroads into discourse and practice. Through the lens of Erik Olin Wright's work, the paper reconsiders the potential of the social accounting project(s) and argues for the importance of accounts as a means of interstitial transformation as a complement to the traditional privileging of accounts directed towards symbiotic transformations.

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## 1. Introduction

The process of social change is too complex and too deeply affected by contingent concatenations of causal processes to be represented in the form of detailed road maps for change. In any case, we don't have a map available. And yet we want to leave the place where we are because of its harms and injustices. What is to be done? Instead of the metaphor of a road map guiding us to a known destination, the best we can probably do is to think of the project of emancipatory social change as more like a voyage of exploration. We leave the well known world with navigational devices that tell us the direction we are moving and how far from our point of departure we have travelled, but without a road map which lays out the entire route from the point of departure to the final destination. This has perils, of course: we may encounter chasms which we cannot cross, unforeseen obstacles which force us to move in a direction we had not planned. (Wright, 2006, p. 25)

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In this essay, we focus on those elements of social accounting that aspire to be liberating, emancipatory and confrontational (Gallhofer & Haslam, 1997; Owen, 2008; Spence, 2009; Thomson & Bebbington, 2005) guided by Wright's simple but helpful message (Wright, 2006, 2010). In his continuing attempts to analyse, articulate and imagine how society, particularly in its capitalist forms, might be changed so that some of its more malign influences might be (at a minimum) assuaged, Wright offers a liberating framework that not only bears some (unusual but well-grounded) optimism but also speaks directly to 'the' social accounting projects(s).<sup>1</sup> That there may be many social accounting 'projects' or that a considerable proportion of social accounting literature, research and practice is (often explicitly) managerial is not in question. Equally, that an increasing proportion of social accounting academic enterprise might be categorised as broadly descriptive and indeed as looking more like 'normal science' is similarly not at issue here.

Over a long period of time Wright has developed the idea of three broad "traditions of change". These he categorises as (a) *rupture or crash*; (b) *interstitial* and (c) *symbiotic*. We will use these categories as a starting-point in developing a more radical and critical account of what social accounting could be, and needs to be.

The first of these is, as its name suggests, violent and broadly revolutionary. It accords closely with Marx's notions of the collapse of capitalism through its own internal contradictions and, perhaps importantly, seems more likely in the early years of the 21st Century than it has at any time since 1968. The worldwide financial crises and especially the financial crises in the euro zone, the obscene irresponsibility and collapse of financial institutions, the growth of inequality, ecological crisis and any number of tensions over population, religion, imperialism and/or terrorism – all these have contributed to making a collapse of capitalism thinkable. Herein may lie the most likely seeds of change – for better or for ill – but we do not suggest, at this point at least, that social accounting might be actively engaged in this process.<sup>2</sup>

The second and third categories can, we suggest, capture nicely the intentions and failings of much of the emancipatory social accounting projects. "*Interstitial*" is a term used by Wright to refer to new institutions that are built "in the niches of capitalism". This notion derives from the obvious recognition that hegemony is never complete and that, equally, a capitalist society is never completely capitalist. There always exists within capitalism many non-capitalist forms whether these be part of the public sector, part of civil society or in family, religious or grass roots initiatives. His personal agenda for change relies upon the building of non-capitalist forms within the niches of capitalism and he illustrates what he means by reference to four examples: participatory city budgeting, Wikipedia, the Mondragon worker cooperatives and unconditional basic income (Wright, 2010, Chapter 1).

The third option for change within contemporary capitalist societies, *symbiotic transformation*, relates, as the name suggests, to an incremental reformist agenda whereby we institute and encourage ideas and initiatives that appear to sit well within capitalism but have the potential to ameliorate and even modify aspects of the system. Wright's intentions here relate predominantly to direct engagement with the state although direct engagement with other institutions does not seem to be entirely ruled out. In either case, the dangers of co-option are explicitly recognised by Wright (Borowiak, 2012). For Wright, all three strategies can bring about changes in the current world: particularly from our point of view, building new institutions in the cracks of society and developing new forms of participatory politics can, perhaps, bring about at least partial ruptures in the capitalist fabric.

There seems little question that the majority of the efforts at emancipatory social accounting projects have been directed towards *symbiotic transformations* – for better or for worse. It is within this framing that we wish to revisit and re-evaluate (again) the efforts of social accounting and, in particular, ask whether the attachment to "accounting" – as conventionally understood – has been more of hindrance than a help. Our primary focus, however, is on what Wright would classify as strategies of *interstitial* transformation by means of external social audits, shadow or counter accounts. There have been attempts to invigorate such transformations as potentially disciplinary in their own terms (Hambrick & Chen, 2008) and that literature provides the trajectory for this essay (see, for example, Dey, Russell, & Thomson, 2011; Gray, Owen, & Maunders, 1991; Medawar, 1976; Owen, Swift, Bowerman, & Humphreys, 2000; Spence, 2009).

This paper offers a further reconsideration of social accounting, its achievements and its burdens and begins to explore how a wider conception of accounts and accounting could offer a challenging and promising future direction for social accounting. The paper is, consequently organised as follows. Section 2 considers the purportedly emancipatory social accounting projects as examples of *symbiotic transformations* – examples that have had some success but which have, as Wright suggests, been subject to co-option. Section 3 then rehearses the nature of accounting and the extent to which the emergence of social accounting projects from the background of accounting may itself have sowed some of the seeds of social accounting's partial failures. Section 4 rehearses the basic public data around un-sustainability before we return to examine some of the potentials of accountability in Section 5. Next, Section 6 looks at the almost infinite array of accounts that a social accounting project might embrace once it weakens the shackles of conventional accounting and looks more analytically at the possibilities of accountability. The section also briefly illustrates some of the emergent new accounts that are already in the literature. Section 7 draws a few conclusions.

<sup>1</sup> In keeping with much of the prior literature the term "social accounting" is used generically to include all forms of social, environmental and sustainability reporting, accounting, and audit.

<sup>2</sup> Although some readers may regard the later sections of the paper as implying a degree of commitment towards a revolutionary change in the practice and effects of accounting.

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