



Capitalism, states and ac-counting

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Abstract

This paper is concerned with accounting's relationship to the state and to capitalism. It argues from a theoretical and historical perspective that accounting has been a central part of capitalism's recent restructuring which has involved the state. Using contemporary theories of society the paper views the state, capital and accounting from a holistic perspective seeing the social relations between them rather than seeing each as distinct forms.

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These same "gallant" free traders, renowned for their indefatigability in denouncing government interference, these apostles of the bourgeois doctrine of *laissez-faire*, who profess to leave everything and everybody to the struggles of individual interest, are always the first to appeal to the interference of government as soon as the individual interests of the working-man come into conflict with their own class interests.

Marx, *New York Tribune* (1 July 1853)

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¹ <http://www.dc.com/what/indu/publ/>.

A fundamental contribution of radical theories could be to bring a more mature understanding of social conflict to the accounting literature. Currently, there is little understanding of the antagonism (as well as affinities) that exist between fractions of capital, between these different capital fractions and the state, between different forms of labor, and so forth.

Tinker (1984, p. 71)

It is one of the distinctive and central concerns of ‘critical theory’ in any sphere of social analysis to uncover the way in which human practices, culture and relations contain within themselves elements of alienation, domination and exploitation. Such a critical enterprise typically entails the excavation of the underlying form of various social activities; showing that what are widely perceived as ‘neutral’ features of society and thought—seeming merely to serve all of society, or to arise spontaneously from the activities of individuals or groups—actually reflect the domination of society by particular interests and modes of domination, exploitation and alienation; and often directly serve them. However, the logic of such an excavation is often misconstrued. Specifically, it is confused with commitment to several theoretical assertions which it does *not* entail. It is often confused with a form of left wing functionalism that crudely asserts that all cultural and social forms under, say, capitalism, simply serve to reproduce it.²

Nevertheless, the purpose of critique must surely be to do more than merely assert that structures of domination are ‘contested,’ or that social practices may serve a general social as well as a class function. *It must go on to insist that the contest over social forms cannot be resolved without their complete transformation.* And that whatever general social needs are served by some social practice are vitiated by the *form* which distorts the satisfaction of these needs and subordinates them to the interests of the dominant class and the wider system of class and rule. In a parallel fashion, the aim when analysing forms of thought or artistic expression is to show how they are crippled in their expressive and cognitive scope by the limits of the social world around them. In both cases, the aim is not simply to show a crude correspondence or service to the ruling class or system of domination performed by the social practice or form of thought; more often the task involves showing how the very *form* of the activity is inscribed with the traces and priorities of the wider system, with the result that it is so distorted and limited, and so systematically biased in its working, that it is inadequate as a means of social organization or expression to serve a truly liberated human social order (Draper, 1977).

In this paper, we apply the foregoing form of critical thinking to accounting. We argue that accountancy—from its origins—is a useful practice in developing human productiveness and general social development; but *also* is one of those aspects of the division of labour which develops alongside and as part of relations of domination and exploitation. It has thus *never* been a neutral social calculus. More than this, in fact, as a social function, it is at the heart of both class and state, from the origins of these down to the present. In making such an analysis we follow in the footsteps of Tinker (1984, 1985), Cooper et al. (1989),³ and Johnson (1972, 1982).

² One problem with such theorisation is that it does not set out an agenda for social change, nor does it give much guidance on how to achieve it.

³ Although we rather depart company from Cooper et al.’s post-Marxist position.

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