



## Accounting in Babel? Constructing social accounting as a multi-logical performance

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Received 16 January 2002; received in revised form 18 June 2003; accepted 31 July 2003

### Abstract

All social practices reproduce certain taken-for-granted about what exists. Constructions of existence (ontology) go together with notions of what can be known of these things (epistemology), and how such knowledge might be produced (methodology)—along with questions of value or ethics. Increasingly, reflective practitioners—whatever their practice—are exploring the assumptions they ‘put to work’ and the conventions they reproduce. Questions are being asked about how to ‘cope’ with change in a postmodern world, and ethical issues are gaining more widespread attention. If we look at these constructions then we often find social practices: (a) give central significance to the presumption of a single real world; (b) centre a knowing subject who should strive to be separate from knowable objects, i.e. people and things that make up the world; (c) a knowing subject who can produce knowledge (about the real world) that is probably true and a matter of fact rather than value (including ethics). Social practices of this sort often produce a right–wrong debate in which one individual or group imposes their ‘facts’ (and values) on others. Further they often do so using claims to greater or better knowledge (e.g. science, facts . . . ) as their justifications.

We use the term “relational constructionism” as a summary reference to certain assumptions and arguments that define our “thought style”. They are as follows: fact and value are joined (rather than separate); the knower and the known—self and other—are co-constructed; knowledge is always a social affair—a local–historical–cultural (social) co-construction made in conversation, in other kinds of action, and in the artefacts of human activities (“frozen” actions so to speak), and so; multiple inter-actions simultaneously (re)produce multiple local cultures and relations, this said; relations may impose one local reality (be mono-logical) or give space to multiplicity (be multi-logical). In this view, the received view of science is but one (socially constructed) way of world making, as is social constructionism, and different ways have different—and very real—consequences.

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In this paper, we take our relational constructionist style of thinking to examine differing constructions of foot and mouth disease (FMD)<sup>1</sup> in the UK. We do so in order to highlight the dominant relationship construction. We argue that this could be metaphorised as ‘accounting in Babel’—*as multiple competing monologues*—many of which remained very local and subordinated by a dominant logic. However, from a relational constructionist point of view, it is also possible to argue that social accounting can be done in a more *multi-logical* way that gives space to dialogue and multiplicity. In the present (relational constructionist) view, accounting is no longer ‘just’ a question of knowledge and methodology but also a question of value and power. To render accounting practices more ethical they must be more multi-voiced and enable ‘power to’ rather than ‘power over’.

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*Keywords:* Multi-voiced; Power; Ethical; Social constructionism

## 1. Foot and mouth disease in the UK

On 19 February 2001, foot and mouth disease (FMD) was officially declared to exist in the UK. This was the first confirmed official outbreak since 1968. Within 3 weeks, the number of outbreaks around the UK had increased to such an extent that the term “epidemic” was being used. Further, Professor Roy Anderson<sup>2</sup> (self-styled expert in computer modelling the epidemiology of human diseases<sup>3</sup>) described it as an epidemic out of control.<sup>4</sup> Despite this being refuted by a government minister,<sup>5</sup> the claim was subsequently repeated on the national television programme *Newsnight*.<sup>6</sup> Over the next 3 months, the disease was at the forefront of the government agenda and news reporting—and was pronounced so serious that local government elections were postponed from May until June,<sup>7</sup> when the computer modelling predicted that the epidemic would be almost over.

The FMD outbreak was considered so serious that the public were banned from entering parts of the countryside in the hope of preventing the spread of the disease. This ban affected

<sup>1</sup> Foot and mouth disease affects cloven hoofed animals and can be considered comparable to a severe case of influenza for humans—debilitating but not normally fatal.

<sup>2</sup> It is interesting (although not directly relevant) to note that Anderson had resigned from his Oxford chair in May 2000 after being forced to formally apologise and pay legal costs and damages to a colleague after making accusations that she had gained preferment by sleeping with another professor. He had previously resigned (March 2000) from the board of trustees of the Wellcome Trust ‘in view of recent events at the University of Oxford’. This resignation was not connected with his application for research grants in excess of £4 million while being one of the trustees who awarded the grants.

<sup>3</sup> Although no demonstrable link between the epidemiology of human diseases (e.g. Aids or malaria—the subjects of his modelling) and the spread of FMD had been established, his team included a person who had earlier written a paper concerning previous FMD epidemics. His subsequent involvement in managing the epidemic and its control was of course based upon this legitimisation rather than his friendship with Sir John Krebs, chief executive of the government’s Food Standards Agency.

<sup>4</sup> Presentation given to Food Standards Agency (but not the Ministry of Agriculture Fisheries and Food (MAFF)) on 6 March 2001.

<sup>5</sup> Nick Brown, Minister of Agriculture—a post which was subsequently abolished—in parliament on 11 March 2001.

<sup>6</sup> A programme shown on 21 March 2001.

<sup>7</sup> It was widely expected that the national General Election would also be held at the same time. This expectation is supported by the fact that the delayed local elections and the general election were subsequently held at the same time.

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