



## A discussion of the political potential of Social Accounting

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Received 27 September 2000; received in revised form 14 August 2003; accepted 4 September 2003

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### Abstract

This paper presents a Social Account of Glasgow students' experience of working part-time while in full-time education. The Social Account was produced from an analysis of 1735 questionnaires from students in their third year at the three central Glasgow Universities. Aside from presenting a social account, the paper re-evaluates the existing mode of production of Social Accounts. The purpose of this is to add to the various streams of Social and Environmental Accounting and perhaps to point it in a slightly different direction. It argues that Social Accounts should be produced independently of the management of organizations and in order to disrupt current ideological understandings they should be theoretically driven. This paper while applauding the thoughtful and thought provoking work of many Social and Environmental researchers goes over some old arguments and presents an alternative as a means of developing the Social Accounting arena. It proposes that the production of something akin to early social audits aligned to contemporary social struggles and action groups (e.g. trade unions) would promote the potential to create a more equitable society.

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*Keywords:* Accounting; Social account; Trade unions

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Social and Environmental Accounting (SEA) has commanded considerable attention in the academic accounting literature (see e.g. Adams, 2002; Bebbington, 1997; Bebbington et al., 1999; Buhr, 2002; Everett and Neu, 2000; Gray et al., 1988, 1995, 1997; Lehman, 1995, 1996, 1999; Lewis and Unerman, 1999; Mathews, 1997; Milne, 2002). This paper is intended to add to this literature both theoretically and empirically and through the unity of the two (praxis). The empirical contribution is through a Social Account of the financial hardship of undergraduate students in Glasgow, Scotland, which the authors developed. In order to produce a comprehensive Social Account questionnaires were sent to all third year undergraduate students at the three central Glasgow Universities (Glasgow, Glasgow Caledonian and Strathclyde).<sup>1</sup> The findings of the Social Account are reported in the paper alongside the political and economic context in which it was launched. The Social Account originated during the period in which Scotland opened its own parliament and the New Labour government introduced tuition fees. These two factors heightened the debate surrounding the funding of higher education especially in Scotland.

The theoretical framework used both in the production of the Social Account and the paper's discussion of some of the issues surrounding Social Accounting is Marxist. One element of Marxism which might be seen as informing the Social Account is simply that of exposure, of laying bare the real conditions of the exploited and oppressed, of polemicalising against capitalism. This might be seen as standing in the tradition of Marx himself as a journalist (*Neue Rheinische Zeitung*). The second element which informs the Social Account is the Marxist dialectical understanding that society is animated by the incommensurable interests between capital and labour. This means that capital needs to pay the lowest achievable wages and try to maintain the maximum output from its workforce while labour wishes to try to earn the maximum wages possible. Educational attainment is a traditional means through which labour has attempted to obtain the maximum income possible. Thus there is a high demand for higher educational qualifications. If students do not have a way to support themselves through the education process, they will of necessity seek part-time employment. In this setting bright, well-motivated, mostly un-unionised, hard-up students become targeted as cheap employees. The Social Account demonstrates that the low pay, long hours and poor conditions of student workers impacts negatively on their educational experience.

The Marxist theoretical framework is also used to consider some extant literature in Social and Environmental Accounting. This literature has a kind of progressive edge to it in the sense that it sees the production of SEAs as having the potential to create a fairer more just society. While this is a worthy motive, the idea that individual company information (albeit in the form of a company SEA) can be used to make socially efficient decisions is questioned. SEAs produce very poor information from a total societal perspective. Moreover, there appears to be a tension in the neo-pluralistic ontology of much SEA research which neglects to acknowledge the power relations in society and consequently fails to challenge them. Although taking a rather different theoretical perspective, in some senses our work parallels that of Gallhofer and Haslam (2002) which believes that accounting should be evaluated in terms of its contribution to a notion of social well-being. Gallhofer and Haslam

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<sup>1</sup> 1735 usable responses were analysed. These represented a response rate of 22.4% of the 7732 questionnaires originally distributed.

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