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Accounting Forum 29 (2005) 455–473

ACCOUNTING  
FORUM

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# Social justice in a cold climate: Could social accounting make a difference?

Amanda Ball<sup>a,b,\*</sup>, Will Seal<sup>b</sup>

<sup>a</sup> *University of Nottingham Business School, UK*

<sup>b</sup> *Loughborough University Business School, UK*

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## Abstract

Building on the argument that justice should be the transcendent principle in accounting, we argue that social accounting invokes notions of community, shared social values, and fairness in the distribution of social resources. These ideas are elaborated in relation to local government, which provides a window on how communities make decisions about distributing their social resources and the accounting processes which guide these decisions. Fieldwork in two large but contrasting English local authorities suggests that the potential of social accounting is not reflected in the predominant accounting systems in local government organisations, but in more subtle and successful forms of ‘enacted social accounting’. Its utility relates to the achievement of short-term social goals where social injustices persist and accountants, managers and politicians seek to accommodate financial pressures to protect the most vulnerable members of the community. We identify local government accountants as morally responsible for the further development of social accounting which envisions a future for local government, and establishes links between social justice, environmentalism and localism.

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*Keywords:* Social accounting; Public sector; Local government; Justice; Fairness

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## 1. Introduction

Social accounting is broadly understood as involving the preparation, presentation and reporting of information about ‘social’ factors or conditions, with the ‘social account’ being juxtaposed or competing with economic factors and values (cf. Cooper, Taylor, Smith, &

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\* Corresponding author at: Nottingham University Business School, Jubilee Campus, Nottingham NG8 1BB, UK. Tel.: +44 115 9515151.

*E-mail address:* [amanda.ball@Nottingham.ac.uk](mailto:amanda.ball@Nottingham.ac.uk) (A. Ball).

Catchpole, 2005; Gray, 2001; Neu, Warsame, & Pedwell, 1998). Yet while recent work in relation to a sustainability agenda has begun to discuss what accounting for *ecological* sustainability might incorporate (see for example, Ball & Milne, 2005; Birkin, 1996, 2000; Milne, 1996), there is a paucity of work which elaborates what might be at stake if accounting is to tackle issues of *social justice*. There is a similar discrepancy in the practice of social accounting, where whilst an increasing numbers of companies claim they are producing ‘sustainability reports’, a critical examination demonstrates that they have largely side-stepped the issue of accounting for, and reporting on, their social obligations or role in a more *socially* sustainable future (see Gray, 2001, 2002; Milne & Ball, 2005; Owen & Swift, 2001; UNEP/SustainAbility, 1994, 1996, 1997, 2000, 2002, 2004). Such emphasis on ecological sustainability in the social accounting literature seems curious given that, for many, the argument for sustainability is itself presaged on the more transcendental principle of justice (Pallot, 1991). Indeed, as Bebbington has argued (2001, p. 136), “the moral imperative of sustainable development (SD) is focussed on the achievement of social justice for the very poorest occupants of the planet.”

The statutory and political roles of many public service organisations, and local government authorities in particular, mean that (unlike companies in a capitalist society) it is impossible for these organisations to avoid engaging with issues of social justice. Although we argue that their role has been diminished in recent years, local authorities in England, for example, have been central to the delivery of education and social services, and in responding to wider social crises such as race riots.

The purpose of this paper is to explore whether there is a possibility of ‘social accounting’ in relation to local government, and what its impact might be. What we mean here is an accounting which, beyond concerns with an environmental agenda, helps us in understanding what is at stake in accounting for social justice. We argue that understanding existing and possible future accounting processes in public service organisations might be key to understanding what social accounting means, and whether it could make a difference.

Given this central concern with the social, the paper builds upon an extant literature on social justice, or ‘fairness’, in accounting (Gaa, 1986; Lehman, 1995, *in press*; Pallot, 1991; Williams, 1987; and cf. Mouck, 1995; Shearer, 2002). In calling for a return to ethical approaches in accounting research, this body of work has explored how theories of justice translate in an accounting context (Lehman, 1995, *in press*; Pallot, 1991; Williams, 1987). Pallot (1991) in particular sought to stimulate discussion by proposing ‘fairness’ (i.e. justice) as the “transcendent principle in accounting” (Pallot, p. 202). We see the aims of this work as consistent with elaborating the aspirations of a social accounting agenda (see for example Bebbington, 1997; Gray, 2002; and for a critique see Cooper et al., 2005).

The paper draws on some fieldwork on budgeting carried out in two local government authorities (see Ball, 2005; Seal, 2003; Seal & Ball, 2003, 2005). These organisations provide a window on how communities make decisions about distributing their social resources. In order to draw out what is at stake in the distribution of social resources, we focused on contrasting organisations: ‘Southshire’ (an affluent county council in the South of England) and ‘Eastmet’ (a metropolitan authority in the North of England). The fieldwork in these authorities was carried out over an 18-month period (ending January 2004), focussing on

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