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# Facilitative reforms, democratic accountability, social accounting and learning representative initiatives

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### ABSTRACT

This article considers critical accountants' potential contribution to progressive reforms by examining how trade unions transformed workplace accountability relationships and developed social accounts as part of a workplace learning initiative. The article develops and utilizes the concept of facilitative reforms to interpret the advances brought by learning representative initiatives and accompanying changes in broader civil society, workplace relationships and social accounts in the UK and New Zealand. The article finds that the experience of the learning representative initiatives suggests that critical accountants' support of facilitative reforms may sometimes be a fruitful strategy.

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## 1. Introduction

Humans have a multidimensional range of political, social and development needs, as well as economic ones (Marx, 1977). Unfortunately, current forms of work organization – which are legitimized by prevailing neoliberal thought that reduces workers' experience to self-interested individualistic financial concerns (Harvey, 2005, p. 2) – downgrade employees' social and creative needs. Yet workers' aspirations for development through shared experiences continue. One response to such aspirations has been the pioneering of lay trade union (TU) officials known as union learning representatives in the UK (Hoque & Bacon, 2011; Saundry, Hollinrake, & Antcliffe, 2010; Wallis, Stuart, & Greenwood, 2005) and learning representatives in New Zealand (Alkema & McDonald, 2014; Clough, 2008; Farr, 2008; Heathrose, 2011)<sup>1</sup>. These officials facilitate learning opportunities for their fellow employees, thus, distributing workplace learning opportunities more equitably, allowing workers to develop new capabilities and resources to participate more fully in broader society (Hoque & Bacon, 2011; Wallis et al., 2005 cf., McIlroy, 2008). TUs' facilitation of learning to help realize workers' personal development aspirations suggest a tension with traditional financial calculations that allocate learning according to employers' requirements.

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<sup>1</sup> Similar projects include the introduction of competence pilots and subsequently Learning Ambassadors in Finland (Kolkka & Wesanko, 2006) and Educational Ambassadors in Denmark (Keil, 2008; Plant & Turner, 2005). Similar initiatives have also been considered – although yet to be introduced – in Australia (Yasukawa, Brown, & Black, 2011) and Canada (Centre for Workplace Skills, 2011).

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The biased nature of traditional accounts is well-established (Arnold & Hammond, 1994; Cooper, 1995; Cooper & Hopper, 1987; Cooper, Taylor, Smith, & Catchpole, 2005). Current accounting techniques legitimize the prevailing authority relations of managerial prerogative and represent labour simply as a cost to be reduced (Neu, Cooper, & Everett, 2001; Sikka, Wearing, & Nayek, 1999; Sikka, 2013). Such biases have prompted calls for critical accountants to infuse social accounts with theory (Gray, 2002) and to use those accounts to enhance accountability (Gray, Brennan, & Malpas, 2014). Challenges to conventional uses of accounting range: from development of social accounts that operationalize a specific theory to articulate the interests of social movements (e.g., Cooper et al., 2005); through articulation of forms of Emancipatory Accounting (Gallhofer & Haslam, 1997; Gallhofer, Haslam, & Yownekura, 2015), the application of such accounts to technological innovations (Gallhofer, Haslam, Monk, & Roberts, 2006; Paisey & Paisey, 2006a), use of value-added categories to distribute wealth more fairly (Sikka et al., 1999), Shadow or Silent accounts (Dey, Russell, & Thomson, 2011) and External Reports (Thomson, Dey, & Russell, 2015) that delegitimize oppressive relationships; to the employment of conventional accounts to realize progressive ends (e.g., Arnold & Hammond, 1994). Critical accountants have also made interventions in civil society and political processes including working with politicians, meeting with regulators, mobilizing professional bodies and fellow academics, reporting in the mass media and providing evidence to government enquiries to promote reform of current practices (Cooper, Coulson, & Taylor, 2011; Sikka & Willmott, 1997).

This article extends this literature by considering how critical accountants may contribute to workers' development via the illustration of a unique, longitudinal, internationally comparative study of learning representatives in UK and New Zealand workplaces. It utilizes Gorz's (1968) work to develop the concept of facilitative reforms, both to interpret the introduction of learning representatives and to consider critical accountants' potential contribution to their success and to other progressive changes. The article pursues its objectives by engaging with two themes in the accounting literature and asks two research questions. The first theme used is accountability (Cooper & Johnston, 2012; Gray, Owen, & Adams, 1996; Stewart, 1984) to ask the question of whether the office of learning representatives has led to a sustained movement towards democratic accountability in workplaces. The second theme used is that of social accounting in its various forms (Bebbington, Brown, Frame, & Thomson, 2007; Brown, 2009; Cooper et al., 2005; Dey et al., 2011; Gallhofer & Haslam, 1997; Gallhofer et al., 2015; Gray, 2002; Gray et al., 1996; Sikka et al., 1999; Thomson et al., 2015) to ask whether development of social accounts associated with the learning representative initiative helped enhance accountability to realize the desired learning objectives. In addressing these questions, the article also adds to the small body of work that links accounting to the position of workers and their trade unions (see Arnold & Cooper, 1999; Berry et al., 1985; Cole & Cooper, 2006; Cooper, 1995; Cooper & Essex, 1977; Ogden & Bougen, 1985; Neu et al., 2001, for others).

The discussion is organized as follows. The next section uses Gorz (1968) to articulate a framework of reformist, revolutionary and facilitative reforms to understand civil society, workplace accountability and social accounting dimensions of workplace initiatives. The following section details the emergence of the facilitative reform and associated statutory and civil society changes of learning representative initiatives in the UK and New Zealand. The subsequent section reports findings from the study of learning representatives at two organizations – one in the UK and one in New Zealand – and the related changes to workplace accountability relationships and social accounts. The final section concludes by highlighting the importance of facilitative reforms to more radical change and suggests ways in which critical accountants may support facilitative reforms.

## 2. Facilitative reforms, democratic accountability and social accounting: A review of the literature

Gorz (1968) provides a useful starting point for analysing change. He (Gorz, 1968, pp. 6–8) distinguishes between revolutionary reforms and reformist reforms. Revolutionary reforms are “anti-capitalist”, seek “advance towards a radical transformation of society” and require “structural change”. They base their possibility of attaining their objectives on “implementation of fundamental political and economic changes”. By contrast, reformist reforms avoid changes that “are incompatible with the preservation of the” current order and opt instead for ones that subordinate their “objectives to the criteria of rationality and practicability of a given system and policy”. Gorz's purpose is to plot an alternative route to these two types of change. He, thus, writes of “a not necessarily reformist reform” and “intermediate objectives”. Such reforms will be “conceived . . . in terms of human needs” but not necessarily as part of a whole, future system; instead, they represent “the general direction in which concrete solutions to specific problems move” (Gorz, 1968, p. 11). The term facilitative reform will be used here to operationalize this concept alongside those of reformist and revolutionary reforms. To the extent that learning representative initiatives allowed workers to pursue their own personal development aspirations, rather than simply satisfying the needs of production, they should be considered as a facilitative reform *per se*.

Facilitative reforms will not be uniform. While they will all entail a change in the power relationship between dominant and subordinate bodies, they can differ along a number of criteria. There are two that are relevant to the subsequent discussion. First, there is the purpose of the change and the extent to which it is wholly in pursuit of the goals of the subordinate party, or involves compromises that embrace the dominant group's interests<sup>2</sup>. Second, there is the extent to which a change coalesces with complementary ones elsewhere to strengthen either a dominant or subordinate group

<sup>2</sup> This distinction is similar to Gorz's (1968, p. 9) categories of “autonomous power” of workers' pursuit of their own interest and “subordinate power” of workers' acceptance of the primacy of capital's interest.

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