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# The social accounting project and *Accounting Organizations and Society* Privileging engagement, imaginings, new accountings and pragmatism over critique?

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## Abstract

This paper provides one review of the social accounting literature of the last 25 years or so with particular attention to the role played by *Accounting, Organizations and Society (AOS)* in its development. The principal theme of the essay is that social accounting, at its best, is designed to open up a space for new accountings between the ‘conventional’ accounting literature and practice and the ‘alternative’ critiques and theorising. It seeks to do this, as the title suggests, through privileging — even demanding — engagement and imaginings of new accountings that — it seems inevitable — owe at least as much to pragmatism as to critique. Despite many poor beginnings and a heavy weight of substantive critique, the social accounting project(s) are advancing and are increasingly informed by the alternative/critical projects. The way forward proposed is for social accounting to both draw more from the wealth of theorising and, simultaneously, to take more confidence in itself and learn how to write up — and publish — the extensive experience of engagement which is so central to social accounting. © 2002 Elsevier Science Ltd. All rights reserved.

## 1. Introduction

Social accounting takes a wide variety of forms and appears under various labels. ‘Social accounting’ is used here as a generic term for convenience to cover all forms of ‘accounts which go beyond the economic’ and for all the different labels under which it appears — social responsibility accounting, social audits, corporate social reporting, employee and employment reporting, stakeholder dialogue reporting as well as environmental accounting and reporting. Some exploration of themes which comprise social accounting are considered later.

Social accounting has always struggled to find its place in the accounting firmament. It continues

to do so. Social accounting is neither an established part of corporate and/or accounting practice nor is it enthusiastically adopted or admired by any of the different branches of the alternative/critical project.<sup>1</sup> Thus it is neither a part of ‘con-

<sup>1</sup> The use of the rather clumsy term ‘alternative/critical’ is in recognition that there are writers in who might see themselves as either ‘alternative’ theorists or ‘critical’ theorists and, despite the historical roots of the term critical, might feel uncomfortable to be included under the other label [See Power (1999) for a brief discussion of this]. However we term it, the reference is (at its simplest) to the literature most typically associated with the journals *Accounting, Organizations and Society*, *Accounting, Auditing and Accountability*, *Advances in Public Interest Accounting* and *Critical Perspectives on Accounting*. The term ‘alternative/critical’ is used throughout the essay. See Power and Laughlin (1992) for one review of the field.

ventional accounting',<sup>2</sup> nor an obvious part of the research literature in which that accounting is addressed, analysed and critiqued. Whilst different parts of social accounting seek to resonate with elements of either conventional accounting as currently conceived or with streams of argument within the alternative/critical project, the heart of the social accounting project tries to create and occupy a new disciplinary space which seeks some manifestation of what an 'alternative/critical' accounting might look like whilst heavily tempered by recognition of reporting practicalities and *realpolitik*. We might, for the purposes of this discussion, typify the social accounting project as one which seeks change in the form of new accountings, a project which (ideally, at least) is deeply sympathetic to (and increasingly influenced by) the different streams of the alternative/critical project but a project which 'gets its hands dirty' and is, consequently, partially mired in the impurities of pragmatism.<sup>3</sup>

For these (and, indeed, other reasons which we shall touch upon in due course) social accounting has consistently attracted a small but substantive array of criticisms, even attacks: social accounting is 'not accounting'; it is inappropriate for accountants; it is managerialist; it disrupts capital markets; it is trivial and/or irrelevant; it is ethnocentric; it is anthropocentric; it is phallogocentric: it

is under-theorised: it threatens profitability: and so on. Not surprisingly, therefore, the social accounting 'project' is probably rather more self-conscious than most areas of accounting research. Such self-consciousness seems inevitable as we struggle to tell stories that make sense of social accounting, respond to critique from all branches of accounting and finance and to seek an articulation that justifies its study and practice in the shifting sands of collegiate disdain, abuse and (perhaps worst) indifference. This sense of the project being unloved and beleaguered is, at times, so overwhelming that it is difficult to know whether the project (in a somewhat trite, perhaps, 'ideal type' Kuhnian world) should be abandoned altogether as it is so unacceptable to such a large proportion of the academy. Or is it, perhaps, that attacks from all sides actually tell us that social accounting is doing something so unpopular that it *must(?)* be of value and, with the ineffable optimism of the social accounting project, we should call for much wider participation in a project which speaks of the possibilities of a resilient new accounting — albeit one as yet unformed.

Attempting to review 25 years of a subject with which one has been closely associated raises some interesting problems — the most obvious of which is the danger of simply repeating the stories that one has learnt to tell about the subject, (see, for example, Gray, Owen & Adams, 1996; Mathews, 1997). Is it, indeed, possible to tell new tales that revise and stimulate the folkloric roots of your tribe and its rituals? Inevitably, any such review must be very personal in orientation. The 'social accounting project' is not a homogeneous one. That lack of homogeneity of the social accounting project is probably both the source of its continued vibrancy and one of the root causes for its (perceived?) lack of coherence. The project is not homogeneous in intention, approach, interest, focus or methodology. Its proponents see it as serving purposes as diverse as improving shareholders' financial decisions to re-inventing capitalism — with every point in between. The methods of its researchers vary from the strictly functionalist through most of the alternative documented approaches to scholarship, evidence-gathering and

<sup>2</sup> Does this need explaining? The term refers to the accounting that is typically practised by accountants, defined and defended by professional accountancy bodies and/or taught through mainstream textbooks in accounting and finance qualifications. Sometimes referred to here, for short-hand reason (and with no intention to exclude management accounting), as 'GAAP-accounting'.

<sup>3</sup> Although 'pragmatism' is employed in its common usage here, it seems to me that there is more that could be done for social accounting through the use of the Pragmatic project (see, for example, Goodman, 1995) to provide an alternative grounding and justification for a theme of argument, research and practice whose distinguishing feature is its desire to 'work', (to have 'cash value' as William James would have put it), and to work in the interest of higher ethical ideals such as democracy, accountability, justice and decency. As far as I am aware, this line has yet to be formally explored for social accounting, (but see Arrington, 1990, 1997).

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