



# Social accounting's emancipatory potential: A Gramscian critique

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## Abstract

At the heart of the social accounting project lies a radical and emancipatory intent. Yet social accounting practice, in the form of corporate self reporting, has systematically failed to open up organisations to substantive critique. Rather than rendering transparent the contradictions within capitalism, corporate social accounting primarily obfuscates these. Through corporate social accounting business expresses Moral and Intellectual Leadership, further entrenching its hegemony. This paper offers a theoretical explanation for why this is the case, drawing upon the work of Antonio Gramsci. Corporate social accounting serves a regressive role because it is closely tied to the economic base of society. An emancipatory social accounting would operate relatively autonomously from the economic base and actively expose the contradictions of the current hegemony. Such an accounting could be, indeed is, practiced by civil society. This paper goes further than merely critiquing corporate social accounting and draws attention to some of the different types of social accounting that are practiced by civil society organisations. In drawing attention to these civil society accounts the paper suggests that the social accounting project's emancipatory intent can still be realised although this would require a reassessment of the faith that has hitherto been placed in the corporation as an emancipatory change agent.

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## 1. Introduction

The normative rationale for social accounting<sup>1</sup> has been crystallised on numerous occasions by Gray et al. (1987, 1995, 1996, 1997), and carried through by many others (see, for example, Adams, 2002; Bebbington, 1997; Buhr, 1998, 2002; Deegan, 2002; Owen et al., 2000, 2001; O'Dwyer, 2002, 2003; Thomson and Bebbington, 2005; Unerman and Bennett, 2004). The basic argument underlying the social accounting project is that organisations have a duty to discharge information pertaining to their social and environmental interactions to a wider group of constituents than simply financial stakeholders. Such information is ideally construed as being instrumental in informing society and, ultimately, in bringing about a more participative democracy (see, in particular, Gray et al., 1996).

The social accounting project is concerned with the social dislocations and environmental degradation that arise from advanced capitalism. Whether this implies a transcendence of capitalism or merely its reformation along more socio-democratic lines is not explicitly stated, or is at least left open. Either way, one of the key functions prescribed for social accounting practice is to expose the conflicts inherent in commercial activity. This is something that corporate social accounting practice has systematically failed to do.<sup>2</sup> Rather than expose conflicts, corporate social accounting has been deployed in order to obfuscate these and, in doing so, has further legitimises both corporate activity and the societal structures that such activity depends upon.

Corporate social accounting practice can therefore be seen to be counter-productive to the academic social accounting project's aims of enhanced democracy. This paper explores the emancipatory potential of the social accounting project through Gramscian theorising. In particular, David Levy's use of Gramsci's theory of hegemony in the context of corporate approaches to environmental management is drawn upon in order to conceptualise both social accounting and its overlaps into Corporate Social Responsibility (CSR). Social accounting is viewed from this perspective as one element of an integrated strategy with CSR that is designed to accommodate social and political pressures, whilst maintaining ideological autonomy for business and markets. Social accounting thus serves a hegemonic function. This conclusion broadly coheres with previous Political Economy theorisations of social accounting, suggesting the form in which corporations undertake social accounting is inevitably highly determined by the underlying economic base. However, the paper argues that an emancipatory social accounting that is not highly determined by the economic base is possible and, indeed, is already being undertaken in different forms. Social accounting that is not undertaken by corporations but by civil society organisations represents a much more substantive attempt to expose the contradictions that permeate current modes of economic organisation. As such, this social accounting has the potential and intent to create a fissure in current structural arrangements, paving

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<sup>1</sup> The term social accounting is used here to denote all elements of the practice of social, environmental and sustainability accounting and reporting.

<sup>2</sup> I refer here to social accounts prepared by corporations themselves. External social audits of corporations, prepared by third parties, have perhaps been more successful in exposing conflicts (see later for a discussion of these). Social accounting in the social economy may also be a different story (see Dey et al., 1995 and Gray et al., 1997).

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