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# Critical Perspectives on Accounting

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## Accounting for suffering: Calculative practices in the field of disaster relief

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### ABSTRACT

This study examines the role of accounting and other calculative practices in the context of a natural disaster and subsequent emergency-relief effort. Relying on document analysis and interviews with key participants, the study chronologically examines when, how, and with what effects accounting and other associated practices were mobilized in the follow-up to an earthquake that occurred in the Abruzzo region of central Italy in 2009. The study considers these practices through the three lenses of private-interest maximization, inequality, and suffering. The study shows how accounting actors simultaneously serve multiple ethical masters, and how one of these can come to dominate accounting’s ‘moral economy’. In so doing, the study helps bridge the gap between ethics and critical accounting research.

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...consider the proper form of address to be... *my fellow-sufferer, Soci malorum, compagnon de miseres!*

A. Schopenhauer, 1970

Studies from a variety of critical perspectives have contributed greatly to our understanding of the practice of accounting, its associated actors, and its (un)intended consequences. This tradition continues, with scholars recently drawing on the work of sociologist Pierre Bourdieu (cf., [Cooper and Johnstone, 2012](#); [Malsch et al., 2011](#); [Cooper et al., 2011](#); [Shenkin and Coulson, 2007](#)). His work helps us see how accounting mediates the distribution of symbolic and material resources in a field, and how that distribution reproduces, maintains or challenges social and economic inequality. Together these studies suggest that accounting is a form of ‘soft domination’.

A question that should be of interest to those using Bourdieu’s work, and to critical researchers more generally, is why are inequality and domination important? [Sayer \(2010, 2011\)](#) believes that researchers need to ask this question because it

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would force them to confront their moral philosophical standpoints and better deal with issues of normativity in their work (2010, p. 87). This in turn would not only result in sounder critique, it would also lead to more descriptively accurate accounts of social life and a greater possibility of connecting one's research to the concerns and emotions of 'real flesh and blood people' (Malsch and Guénin-Paracini 2013, p. 80). Drawing from the work of Nussbaum, Sen, Bourdieu, and others, Sayer asks us take the concepts of vulnerability, suffering, and wellbeing seriously. These are the concepts that help justify a critical focus on inequality and domination, he says, and these are also the things that really matter to people.

Sayer's concern with suffering and wellbeing and his belief that we have a duty to reflect upon these things are not novel. Kant also argued that we must respond to the suffering of others (Pullman, 2002). Schopenhauer too felt there was a need to recognize and do something about suffering, given its ubiquity. What is novel about Sayer's incitement, however, is that it is aimed at social science researchers. It is this group, he thinks, that needs to be more appreciative of normativity, emotion, and judgment, and more responsive to the concerns of real people.<sup>i</sup>

In this paper, we start from the position that accounting exists within a moral economy characterized by vulnerability and suffering, and in this economy accounting actors have a responsibility to act (Sayer, 2007; Shearer, 2002). From this position, we ask, how does accounting *in practice* fulfill this responsibility? Taking suffering and vulnerability seriously, we examine the role of accounting and the various actors who rely on it, and we do so in a specific context of suffering, the Abruzzo region of Italy post-2009, following an earthquake there that killed 309 people and displaced 65,000 more (Kieffer, 2013). Based on document analysis and interviews with key participants involved in the response to the disaster, we chronologically examine when, how, and with what effects accounting and other associated practices were mobilized and conscripted in the name of both traditional and critical moral-political ideals, specifically, efficiency, freedom, and wellbeing.

Our study makes three contributions. The first is contextual, as we build on prior research that examines the role of accounting in the context of humanitarian disasters. To date, the literature has considered the various forms of accountability that guide accounting practices in the context of emergency relief (cf., Taylor et al., 2014; Baker, 2014; Everett and Friesen, 2010), yet few have examined the actual evolution of accounting practices in this context (Sargiacomo, 2014; Walker, 2014) and none have done so explicitly using the lenses of inequality and suffering. The second contribution is theoretical, as we add to accounting studies that have employed the work of Pierre Bourdieu. While there are numerous accounting studies that have used his work (cf., Malsch et al., 2011; Shenkin and Coulson, 2007; Cooper et al., 2011; Cooper and Johnstone, 2012), to date little has been said about Bourdieu's moral philosophy – which is left implicit and unrefined in his work – or how an awareness of that philosophy might sharpen and add value to analyses using his work. Finally, our third contribution concerns critique in accounting research, as we consider why issues of inequality and domination are worthy of focus. In addressing this question, we hope to help bridge the gap that currently exists between critical research and ethics (Malsch and Guénin-Paracini 2013; Shearer, 2002), a gap that we think is the result of the field's (justifiable) suspicion of normativity, emotion and 'standpoint'. Our hope is that in drawing attention to these things, critical research will develop a more sound political- and moral-philosophical foundation. Hopefully, too, it will become less 'scholastic' (in the pejorative sense) (Bourdieu, 2000), more descriptively accurate, and more relevant to non-academics.

We begin the paper by laying out our theoretical framing and the main assumptions that guide our study. Our framing moves from a traditional accounting perspective to a more critical one in order to 'schematize', in a Pascalian fashion (Bourdieu, 2000), 'opposing intellectual positions'.<sup>ii</sup> Following this we briefly discuss our research method and methodological assumptions. We then turn to our analysis, where we chronologically examine the role of accounting and other calculative practices in the response to the Abruzzo disaster. Finally, we conclude by summarizing the discussion and by highlighting the implications and limitations of our research.

## 1. Theoretical framing

Watts and Zimmerman (1986) were among the first accounting theorists to make a case prohibiting the inclusion of normative issues in research. They did this by focusing on a series of discursive binary oppositions, including is-ought, positive-negative, reason-emotion, descriptive-prescriptive, and fact-value. This enabled them to conceive of an ideal, denormativized world of research wherein values are believed to lie beyond the scope of reason – a conception that continues to dominate research to this day (Malsch and Guénin-Paracini 2013, Williams and Rodgers, 1995). Yet, and while it may be useful at times to make such distinctions, these oppositions can be misleading and reductionist, since the terms invariably 'spill over' (Everett, 2002, 2004) into one another. Emotions, for instance, are always *about* something (Sayer, 2011, p. 36), they do often motivate us to act, and they can be either rational or irrational (e.g., sadness when a family member dies is 'rational', while outrage when one loses a pencil is not).

Values also invariably emanate from facts. Regarding the paradigm of positive accounting, it might be descriptively accurate (up to a point, and by no means in all instances) to suggest that social actors are self-interested and opportunistic, and that when they are not adequately monitored or properly incentivized by their principals, the actions of agents will

<sup>i</sup> Following Bourdieu (2000) (who follows Pascal), we agree, and so we depart from the "unspoken founding principle of the scholastic field and its ontological break with the world of everyday activities" (McNay, 2001, p. 140). We appreciate that making this break and taking normativity, emotions and the concerns of real people seriously has a cost: one's research has less legitimacy in the (current) scientific field.

<sup>ii</sup> In his *Pensées*, Pascal juxtaposed contrasting positions to draw attention to their limitations, not to defeat a given position (Sellier, 2004). This is similarly our aim.

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