

Disabling accounting

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Abstract

This paper extends existing analyses of the role of accounting in two dimensions: the construction of bodily identities and of notions of disability. It seeks to make a contribution to both the accounting and the wider literature on disability. Utilising a broadly Marxist approach, the paper explores the origins of UK medical classificatory regimes relating to disability in the transition from feudal to capitalist societies. Such a transformation placed new emphasis on the maximisation of the surplus value of labour from normalised bodies utilising accounting technologies. The paper then explains how UK legislative regimes were designed to support and sustain such classificatory regimes and were, again, reliant upon accounting discourses. Close examination of a critical legislative incident in the 1990s enables the explication of the role of accounting in sustaining such regimes.

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Bodies, then, are not born; they are made. Bodies have been as thoroughly denaturalised as sign, context and time. Late twentieth-century bodies do not grow from internal harmonic principles theorised within Romanticism. Neither are they discovered in the domains of realism and modernism Organisms are made; they are constructs of a world-changing kind. (Haraway, 1991, p. 208)

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... like racism, sexism, heterosexism and other forms of institutional prejudice, discrimination against disabled people is institutionalised in the very fabric of British society. (Barnes and Oliver, 1995, p. 114)

1. On bodies

Connell (1995) asserts that ‘social theory for the most part still operates in the universe created by Descartes, with a sharp split between the knowing, reasoning mind and the mechanical, unreasoning body’ (59–60). He argued in contradistinction that our identities are in part a product of ‘bodily-reflexive practices’. That is, our bodily experiences, social world of lived experience, what we do with/to our bodies and culturally specific readings of those experiences combine to shape our sense of our identities. It follows then, as has been argued by cultural theorists such as Butler (1993) and Haraway (1991), that our bodies, or at the very least the way in which they are classified or ‘read’, are discursively framed.

There is scope here for the hidden or overt operation of power. For instance, classificatory regimes such as ‘race’ may represent no more than a desire to categorise, amongst other things, certain groups as ‘other’. A brief recollection of some of the definitional twists and turns of the former South African apartheid regime’s attempts to define the ‘right’ people as ‘white’ (for instance, those of Japanese heritage) illustrates the power of such theorisations.

Accounting has been identified as playing a central role in a wide range of such discursive regimes of classification and control. Surprisingly little work has been done to date exploring the role of accounting in the construction of our very bodies. But that which has been done indicates the powerful role that accounting can play in shaping how bodies are perceived and behave. Thus, Preston’s (1992) analysis of the birth of clinical accounting highlights the role played by accounting regimes in the ‘birth of the clinic’ and, following Foucault (1979), thereby the framing and disciplining of individuals. Similarly, Jeacle (2003) investigates the impetus provided by accounting for the standardisation of clothing sizes, leading inexorably to changes in the ways in which people perceive their bodies and are perceived.

Theorisations of bodily identities as a product of discursive framing (Foucault, 1979) have now been taken up and successfully utilised and developed by researchers from many disciplines exploring the idea of ‘disability’. The aim of this paper is to extend this analysis of disability by exploring the role of accounting in the creation of a classificatory and discursive regime of control, with particular reference to paid work. We argue that accounting is constitutive of a discursive *assemblage* that has created and sustained both the classification of certain people as disabled and legitimised discrimination against them (see also Preston, 1992). Accounting had a dual role here, in both the creation of notions of the normalised productive working body and in the facilitation of legislative frameworks that sustained such demarcations and discrimination. Accordingly, our argument has two elements. First, we trace the historical development of work and the accounting measurement of productive labour that led inexorably to the development of notions of ‘dis/abled’ bodies. Second, the construction of and debates over legislative frameworks are explicated. In particular here we draw upon a critical incident of the 1990s that clearly demonstrates the newly contested operation of accounting in this arena.

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