



# Responsible social accounting communities, symbolic activism and the reframing of social accounting. A commentary on new accounts: Towards a reframing of social accounting



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## 1. Introduction

Establishing a vision of what is possible and desirable is a critical stage in any transformation process. [Gray, Brennan, and Malpas, \(2014\)](#) build on a series of articles that have critiqued the impact of the social accounting academic community and the merits (futility?) of further developing this field (e.g. [Gray, 2002](#); [Gray, Dillard, & Spence, 2009](#); [Gray & Tinker, 2003](#); [Lehman, 2001, 2002](#); [Neu, Cooper, & Everett, 2001](#); [Owen, 2008](#); [Parker, 2011](#); [Spence, Husillos, & Correa-Ruiz, 2010](#); [Ruiz & Laine, 2014](#)). What differentiates [Gray et al. \(2014\)](#) (see also [Bebbington and Larrinaga, 2014](#)) is that it goes beyond critique, presents a normative analysis of alternative ‘voyages of exploration’ for social accounting research and provides a vision of what social accounting should be. This vision includes different scenarios where social accounting and accountability practices (appropriately reconstituted) could be effectively integrated into sustainable transformation programmes. [Gray et al. \(2014\)](#) provide new insights into social accounting through the lens of Wright’s theoretical framing, identify social accounting practices with interstitial transformative potential and suggest an agenda for future social accounting and accountability research. There are so many aspects of this paper that are worthy of further reflection, but I would like to focus on how to construct a ‘responsible’ social accounting academic community aligned with the normative objective of sustainable transformation.

[Gray et al. \(2014\)](#) imply that producing high quality research articles is necessary, but not sufficient, to fully discharge our responsibilities to society and ecological systems. It is proposed that to become a responsible academic community, social accounting academics should produce knowledge that is useful, usable and used by actors ([Lindblom and Cohen, 1979](#)) involved in interstitial transformation, reframing social accounting research as a form of symbolic activism. This

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review will focus on the implications of reconceptualising social accounting academics as a community of symbolic activists (Bebbington, Brown, Frame, & Thomson, 2007; Den Hond and De Bakker, 2007; Kneip, 2013).

## 2. Social accounting research: individual successes but collective failure?

The merits of developing interstitial social accounting that confronts organisations with the truth of their unsustainability whilst facilitating cooperation with institutions engaged in sustainable transformation are compelling. However, there is still value in developing symbiotic social accounts that can be easily and quickly embedded in organisational practices. There are clear limits to the benefits of symbiotic social accounting, but they still produce social and ecological benefits. We should not overlook the synergistic impact of carefully planned and targeted symbiotic social accounting research that could create new niches in capitalism from which future interstitial transformation could emerge (Thomson, Grubnic, & Georgakopoulos, 2014), but this has to be complemented with interstitial and rupture oriented social accounting research and practises.

It is argued that the intellectual capital and capacity for sustainable change developed by the accounting academic community has transformed the landscape of contemporary accounting research since the late 1980s (see Thomson, 2007, 2014),<sup>1</sup> but has not had the same impact on accounting practice. The extent to which this intellectual capital has been mobilised to enact substantive transformations is limited when measured against the extent of change required to address unsustainability. In this research literature there are many instances of researchers attempting to 'speak truth to power', but it would appear that 'power' is not willing to listen or read the academic accounting literature.

Collectively critical and social accounting researchers have created a compelling and comprehensive account of what is wrong with conventional and social accounting. Thomson's (2014) review of sustainability accounting publications identified that the scope of this research was comprehensive, but the pattern of publications was problematic from a sustainability perspective. The research questions associated with high levels of research publications were symbiotic, rather than interstitial or rupture, and decoupled from the issues prioritised in the sustainability science literature and political sustainability discourses (Bebbington & Larrinaga, 2014). There was limited evidence of a coherent body of research that sought to create pressure for change or develop social accounting practices to be used within programmes of sustainable transformation.

From the normative ('responsible') perspective of sustainable transformation (and Wright's theoretical framing) social accounting research appears largely ineffective. Social accounting's intellectual capital is largely unused and unless mobilised in some way will remain unusable. Randomly throwing more theories, findings or insights onto this mountain of knowledge will not facilitate social transformation, particularly if the knowledge already exists. Too many social accounting researchers undertake poor quality gap-spotting research (Alvesson & Sandberg, 2011) and waste time researching questions that already have compelling empirical and theoretical answers. Social accounting researchers spend too little time addressing problematising or disruptive research questions that could facilitate the development of transformative social accounting praxis.

However, better research questions are only part of the answer. Social accounting researchers need to explore how to mobilise our intellectual capital for sustainable transformation, moving from an 'irresponsible' social accounting community (Spence, Husillos, & Correa-Ruiz, 2010; Ruiz & Laine, 2014) to a responsible social accounting community. Reframing social accounts requires reframing the social accounting community as symbolic activists operating in interstitial spaces (see also, Bebbington et al., 2007; Bebbington and Thomson, 2007; Cooper, Taylor, Smith, & Catchpowle, 2005; Dey, Russell, & Thomson, 2010; Gallhofer and Haslam, 2003). Social accounting academics must recognise that working on self-selected research questions and publishing in respected academic journals is a relatively ineffective form of activism, regardless of the quality of the paper (Alinksy, 1971; Den Hond and De Bakker, 2007; Joutsenvirta, 2011; Kneip, 2013; Lindblom & Cohen, 1979). It is not possible to conflate the scientific qualities of a research article with its transformative impact. What makes a good research publication is not always the same as good activism, but research processes and outputs can support effective activism and engaging in activism can enhance the quality of research. Social accounting researchers should explicitly consider the transformative potential of their research and reflect on how their research could combine with the interventions of others to bring about change.

Transformative social accounting research should be purposeful as well as methodologically legitimate. Social accounting researchers need to understand how the problematic entity or activity can be transformed and who to co-operate with. Identifying the evidence/theoretical needs of actors driving change (remembering that activists can exist within problematic organisations as well as outside) is therefore an important aspect of reframing social accounts. Researchers with an interstitial intent should design their research programmes in order to make their research usable for change agents, enabling and facilitating the activism of others. However, as members of a responsible academic community any engagement must include a critical evaluation of the intentions, rationalities, processes and practices of these actors.

<sup>1</sup> Thomson (2014) examined over 3200 articles published in 21 accounting journals in the period 2008–2012 to identify the extent to which they covered issues associated with sustainability programmatic discourses. This review identified 235 research articles (7%) related to the interaction between accounting and unsustainability.

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