



What's new about *New accounts*? Assessing change proposals for social and environmental accounting



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ABSTRACT

This paper considers recent calls to rejuvenate social and environmental accounting, particularly [Gray, Brennan, and Malpas \(2014\)](#). They see the history of SEA as one of few successes and many failures, warranting radical change. Others consider change-potentials of SEA as under-recognised. SEA faces a conundrum: has it failed? If so, why? And what to do now? I find SEA has contributed to its own ills, and that change-potentials of accounting remain under-explored. I suggest tensions between SEA and accounting may be ameliorated by revisioning the relationship. Migration outside the orbit of accounting without doing so invites unintended consequences.

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1. Introduction

My father's family is obsessed with maps and time. To not find and follow the most direct route in the best time is to them reprehensible. However, failure in one variable is defensible by achievement in the other – a late uncle was capable of stating, “We're lost, but we're making good time”, without trace of irony. [Gray, Brennan, and Malpas open *New accounts* \(2014\)](#) by invoking [Wright \(2006\)](#) on the impossibility, and indeed undesirability of a priori maps for ‘emancipatory social change’. To this, my uncle would declaim: “So. We're lost”. The authors, assessing the progression of what has been called social and environmental accounting (SEA) over the last 40 or so years (cf. [Gray, 2010](#)), ultimately find it wanting. I can well imagine my uncle's lament: “We're not even making good time”. It would be enough to induce him to demand to be let out of the vehicle, to find his own way, in better time.

In this piece, I consider ways the message of *New accounts* might be understood. Its authors raise a basic *problematique* for SEA: Has the project failed? If so, then why? And what do we do now? My necessarily selective discussion describes a personal voyage of exploration into the *ensemble de problèmes* noted by Gray et al. (and others). I give first a basic narrative overview of the essay, followed by deeper focus on three key aspects of its message: the binary reasoning permeating the text; accountability (and its ‘partial failures’), and; imaginings of new worlds. In a Marcusean spirit of self-examination, I then bridge to an exploration of alternate accounts of how and why the presently parlous position of SEA – as pronounced by the authors – might be so. I find that we are at least partly to blame for our own ills. I conclude with counsel to those who would migrate interstitially.

2. Narrative overview

New accounts gives a vivid account of a no-longer-young, yet still nascent discipline caught between the devil and the deep blue sea. On one hand lies the (relatively) well-known world of origin of SEA: the 'source praxis and discipline' of conventional accounting (p. 4). While on the other hand is seen a vast array of potential new worlds for SEA to inhabit and inform (pp. 12–14). We can now know – its argued – the world of origin to be riddled with fundamental flaws and conceits (p. 8), infected by a crippling and mostly unconscious deference to capital (p. 5), and complicit in justifying innumerable patent un-sustainabilities (pp. 8 and 9). It seems all *that* world can do now is to produce and reproduce nefarious and dominating thought and practice. These and related factors have subverted the noble, hopeful, and above all, emancipatory aspirations of SEA. To remain within the fold is to be held fast to moribund praxis with intensely repressive and destructive propensities. Diverse evidences are marshalled in the essay in support of that contention (see esp. pp. 6–8). Notwithstanding some (small) successes (e.g. see p. 3), on the face of things, it might appear that SEA as presently constituted is itself at risk of becoming a hollow edifice.

The authors point to malign influences of capitalism and imbalanced exercises of power at work in the failures of SEA. Such failures are worsened considerably in that few, if any at work within the SEA projects (let alone accounting itself) seem disposed to engage with these concerns. *New accounts* takes exception to this:

Is there no longer an appetite to address matters of conflict and power? Or is it that there is no longer a capacity to do so? We are moving further away from the grounding of praxis, not closer to it, as Latour would have us do. In such circumstances it perhaps becomes less bewildering that not just capitalism and business but accounting and academe are (unwittingly?) compliant in the appropriation, emasculation and normalisation of un-sustainability, starvation, poverty, species extinction and so forth (2013:8)

This is a telling rebuke, for while alienating tendencies of capitalism are widely acknowledged, what is accounting's excuse? Its reason? In light of what the authors see as suitably diagnostic theory (cf. Wright, 2006, 2010), this state of affairs could be expected, and was probably inevitable. In pursuing strategies of *symbiotic* transformation/accommodation, they argue that SEA left itself too open to co-option by baser characters of accounting, so held in thrall it is to financial capitalism. Through this lens, we can see the situation as arising from the projection of less than benign forces into and within SEA and its 'parent', accounting. These forces emanate from the general capitalistic hegemony. Through various guises and means, they have enabled capture of, 'the social and environmental agenda' and – tragically – prevented anything more than the merest of changes in, 'the systems of power and consumption' (p. 3). The infiltration was so devious and persuasive that many, if not most otherwise well-meaning workers in the area were coerced into regimes of, 'constraining self-disciplining limitations' (p. 5), and urged to accept a naïve conviction that suggestions for policy and practice changes are best couched in terms of, 'the coding of current systems' (p. 3).

The analysis begs the question: what to do, now we are aware of such things? *New accounts* is only slightly equivocal:

it seems social accounting might as well abandon direct attachment to its parent and look for other foundational principles and guidance for its praxis (p. 8).

A ray of hope is perceived in 'the radical potential of accountability'. By:

allow[ing] relationships and accountabilities to determine the normative capacity of information flows – of accounts in actual fact – the place of social accounting changes beyond recognition (p. 12).

Gray et al. query if acknowledging moral imperatives implied in accountability relationships may be of assistance in avoiding the 'formalistic and procedural limitations' of conventional approaches to providing accounts. In focussing on certain moral facets of relationship – such as 'reason-giving' (pp. 9 and 14) – and the accountabilities thus activated, it is asserted that the range and scope of SEA is enlarged greatly. Hence the encouragement to those in SEA projects to, 'weaken', and 'shake off the shackles of conventional accounting' (pp. 2 and 12). The authors ask:

might social accounting prove to be more effective if it abandoned the constraints and self-disciplinary habits of conventional accounting as its parent discipline? (p. 5)

Might well indeed: an imagining clearly in the affirmative is constructed. We are inspired to anticipate a freeing release when SEA, 'finally leaves conventional accounting behind' (p. 5), as we, 'abandon the notion of conventional accounting as the basis for social accounting' (p. 12). However uncomfortable this may make us feel, it may in fact be a necessary next step, especially since the prospects of recidivising accounting seem so remote:

contemporary accounting has unreflectively developed into a monolithic practice that in effect prevents any genuine accounting, especially of its own practice' (p. 14).

The authors point to rich histories of debate and discussion among some outstanding colleagues, and compile a litany of 'alternate accountings' which they see as having promise in helping guide SEA through and beyond the hoped-for schism from the parent. Remembering the difficulty, if not impossibility of *a priori* mapping emancipatory change within turbulent social complexes, the authors – returning to Wright – propose symbiosis give way to *interstitial* change strategies. The term *interstitial* is used to indicate modes of transformation where movements and groups form in less-perceived social spaces

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