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# Accounting and social movements: An exploration of critical accounting praxis

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### ABSTRACT

A central tenet of critical accounting research maintains the need to challenge and change existing social relations; moving towards a more emancipated and equitable social order. The question of how critical accounting research upholds this principle has been intermittently discussed. This paper aims to engage with, and further, this discussion by contributing to research linking accounting information to social movements.

The paper reviews the literature on accounting and social movements, central to which is the work of Gallhofer and Haslam; using their work as a departure point we discuss the nature of accounting information and focus on social movement unionism (SMU). Drawing on Bakhtinian dialogics and classical Marxism we develop an alternative theoretical framework to analyse an example of accounting information and social movements, covering a trade union pay dispute. The paper concludes with a discussion of the class nature of accounting information, including an exploration of the implications for accounting praxis and agency in the struggles for an emancipated world.

The paper builds on the limited amount of existing work in this area; exploring the 'class belongingness' of accounting information and developing an understanding which can help guide the praxis of critical accounting researchers.

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## 1. Introduction

“... accounting cannot be independent of its social conditions. Under capitalism, the moving force of accounting lies in political economy – in class contradictions. Accounting is made, in part, by adjustment to the economic needs of the ruling class.”

Catchpowle and Cooper (1999: p. 712)

“Neither the most sophisticated political debates nor the best researched expose's of corruption or political failure will bring about change. Social movements, in their various forms, are required to do that.”

Cooper and Coulson (2014: p. 238)

A central tenet of critical accounting research maintains the need to challenge and ultimately change existing social relations; moving towards a more emancipated and equitable social order. The question of how critical accounting researchers

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should uphold this principle has been intermittently discussed – for example Bryer (2014); Cooper, Taylor, Smith, and Catchpowle (2005); Cooper and Coulson (2014); Neu, Cooper, and Everett (2001); Sikka and Willmott (1997) or Spence (2009). Neu et al. (2001) explain how critical accounting academics have intervened in different arenas such as exposing corporate abuses in accounts, engaging in social audits or enhancing accounting education. Sikka and Willmott (1997) review the way early critical accountants worked in diverse fields and with various audiences. This paper follows in that tradition by exploring the class nature of accounting information and its use by social movements. The central aim is to address what we as critical accounting researchers should do to advance a better alignment between accounting information and emancipation. Our intention is to focus on the link between the praxis of critical accounting researchers and the class nature of accounting information. In this regard the historical analyses of accounting information being mobilised in the Match Girls Strike (1888) and radical newspaper *Forward* (Gallhofer & Haslam, 2003, 2006) provides a catalyst for initial deliberation. Gallhofer and Haslam's (2003) main concern is to better align accounting and emancipation; one aspect of which concerns praxis. Accounting information may not easily be conceived as a natural tool for social movements; however, as Gallhofer and Haslam show historically accounting information has been mobilised by socialists, campaigners and trade unionists to illustrate the inequality and exploitation that capitalism generates. As we illustrate below, in the early 21st century social movements continue to use accounting information in their struggles against neoliberal policies.

Gallhofer and Haslam's (2003, 2006) historical analyses also encourages contemplation of the emancipatory possibilities of accounting today. They conclude that accounting information can be used by social movements because it has no necessary class belongingness; arguing that when campaigners present accounting information primarily as fact such information goes beyond the complete capture by any particular group, class or social body. We concur with many of Gallhofer and Haslam's (2003) findings. However, our departure point is the proposition that accounting information is not neutral and does have a particular 'class belongingness'. This stands in contrast to Gallhofer and Haslam's (2003: p. 7) formulation that 'accounting has no necessary class belongingness'.

By way of extending this analysis to contemporary times, the paper examines an embryonic social movement which used accounting information. The example of social movement unionism (SMU) depicts an exchange between the Vice-Chancellor (VC) and a UCU (University and College Union) branch of an English university. The purpose is to discover firstly whether accounting information is still mobilised by modern day socialists and campaigning groups. Secondly, to explore the basis on which modern social movements use accounting information in the context of Gallhofer and Haslam's claim that this is achieved by presenting accounting information primarily as fact. Thirdly, whether the claim that accounting information has no necessary "class-belongingness" can still be upheld.

To analyse these issues the paper adopts an alternative theoretical framework to that of Gallhofer and Haslam's. It considers the work of Bakhtin (1981), whose theory of language (we argue) is grounded in historical materialism (Roberts, 2004); along with a classical Marxist analysis of society (Harvey, 2010, 2014; Rees, 1998). This approach is utilised to show how accounting information is an expression of, and intimately interwoven in, a contradiction-ridden capitalist society. These contradictions create the space for campaigners to mobilise accounting information in support of their aims; and inform our knowledge of praxis.

The paper is structured as follows: subsequent to this introduction, Section 2 briefly reviews the literature on accounting and social movements, including a discussion on the nature of accounting information and justification for a direct focus on social movement unionism (SMU). Section 3 introduces the theoretical framework used to analyse the SMU example. This framework integrates classical Marxism and dialogics. Section 4 explores and analyzes the example of accounting information and social movements, covering a trade union pay dispute. The paper concludes with further analysis and discussion of the class nature of accounting information, including an exploration of the implications for accounting praxis and agency in the struggles for an emancipated world.

## 2. Review of accounting and social movements

Radical accounting researchers have developed critiques of the nature of accounting information and the role of the profession. In the US, Abraham Brillhoff has a large body of work in the form of dissecting the accounts of corporations and showing how their accountants have sought to mislead and deceive (Tinker, 2005). In the UK, Prem Sikka has written of the exploitation and racism, money laundering and bribery, price fixing and tax evasion schemes involving professional accountancy bodies and their corporate clients (Mitchell, Sikka, & Willmott, 1998; Sikka, 2008; Sikka & Willmott, 1997). Other critical accountants have analysed the discourse in annual reports to illustrate the hidden struggle between capital and labour (Neimark, 1992); while others have sought to theorise the role of accounting and accountants (Tinker, 1991); and have exposed the limitations of research streams within the accounting discipline (Chua, 1986; Tinker, 2005; Tinker & Puxty, 1995). However, limited attention has been placed directly on the way accounting information has been used by social movements in their struggle for a better world.

Neu et al. (2001) reflect on two high profile interventions of accounting academics into social conflicts: the Miners' strike in the UK in the mid-1980s and the 'Debt and Deficit' debates in Alberta, Canada in 1993. Neu et al.'s (2001) conclusion focuses on making effective interventions, in the main through the mass media. Alternatively, Spence (2009) critiques the social accounting project, where to unlock the emancipatory potential of the project the reliance on corporations to act as agents of that change is misplaced. Spence establishes the limits of current social accounting practice, by placing the project

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