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Gambling with the public sphere: Accounting's contribution to debate on social issues

Helen Irvine^a, Lee Moerman^{b,*}

^aSchool of Accountancy, QUT Business School, Queensland University of Technology, Brisbane, Queensland, 4000, Australia

^bSchool of Accounting, Economics & Finance, University of Wollongong, Wollongong, NSW, 2522, Australia

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ABSTRACT

This paper explores the contribution of accounts, especially counter-accounts, to the debate on social issues in the public sphere. We examine a social activist organisation's challenge to a major corporation to acknowledge the issue of problem gambling and change its poker machine operations. While the professionally sanctioned corporate financial statements and corporate responsibility reports failed to contribute relevant information for an informed public debate, the activist organisation sponsored and produced both narrative and calculative counter-accounts which contributed to public debate. We initially anchor our approach in Habermas to explore dialogic accounts and democratic accountability at the deliberative-agonistic divide. Our contextualised, theorised narrative identifies the accounts and counter-accounts provided by the protagonists. Practically, the paper demonstrates the power of counter-accounts to reinvigorate debate in the public sphere, irrespective of whether it stimulates a change in corporate behaviour. We therefore contend that social accounting should be empirically examined and contextually interpreted. The case brings into focus the deliberative-agonistic divide inherent in democratic systems and recognised in the social accounting literature, and suggests that ideological differences make it difficult for corporate and activist protagonists to co-exist as friendly enemies. This challenges Habermas conception of a public sphere as naively idealistic, since it neglects contemporary ideological, political and power differentials, but proposes a space in which debate about accounting's role in social issues can be agonistically debated. It leads us to call for more theoretically informed, contextualised case studies to examine the potential of accounting to enable public debate on social issues.

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1. Introduction

The commitment to account, to giving reasons, derives first from the character of human social life as based in a plurality of actors and interests. As a result social life must always be negotiatory if it is not to degenerate into mere violence, and negotiation can only operate in an environment in which there is also a commitment to hold to account and give accounts . . . (Gray, Brennan, Malpas, 2014)

* Corresponding author.

E-mail addresses: helen.irvine@qut.edu.au (H. Irvine), leem@uow.edu.au (L. Moerman).

Problem gambling, especially through pokies,¹ has been identified as a serious social issue (Productivity Commission, 2010; Schüll, 2012) linked to family violence (Suomi et al., 2013) and the extraction of “significant financial resources from already disadvantaged communities” (Livingstone, Kipsaina, Rintoul, 2012 p. 5). In Australia, the issue of problem gambling has prompted calls for legislative reforms and industry action and this paper highlights the dissonance between corporate approaches, as expressed in formal accounts, and social problems, expressed as public opinion. This prompts our examination of the potential of accounting to contribute to debate on social issues, if not through professionally sanctioned corporate financial or social and environmental accounts, then through counter-accounts (Spence, 2009; Gray et al., 2014).

Counter-accounts are alternative financial or narrative accounts that are externally produced to promote corporate transparency and accountability, with the potential for social change and to enact democratic ideals (Spence, 2009; Gallhofer, Haslam, & Yonekura, 2015). These accounting alternatives are often located in more radical forms of interactions such as dialogic engagement (Bebbington et. al., 2007), agonistic pluralism (Dillard & Brown, 2012; Brown & Dillard, 2013; Tully, 2004), arena conflicts (Georgakopoulos and Thomson, 2008; Thomson et al., 2015) and academically-informed shadow accounts (Dey, 2003; Dey, Russell, & Thomson, 2010; Moerman and van der Laan, 2015). Therefore, motivated by the recognition that there is a “limitless array of potentially useful, emancipatory, challenging and conflicting accounts that our community can work towards” (Gray et al., 2014, p. 270), and focusing on pokies and problem gambling, the objective of this paper is to examine the contribution of accounting to debate on social issues in the public sphere.

We explore the potential for the revitalization of a space to coalesce “topically specified public opinions” (Habermas, 1996) with democratic forms of accountability. We concur with the need for a greater degree of “critical appreciation of accounting” in order to “open up more space for a new pragmatist emancipatory praxis” (Gallhofer et al., 2015, p. 849). To that end, we analyse and present insights from the case of GetUp!, a social activist organisation, and its challenge to a supermarket giant Woolworths Ltd (hereafter Woolworths), which is also one of the largest pokies operators in Australia. In 2012, GetUp! initiated a shareholder challenge to Woolworths, proposing changes designed to limit the destructive effects of the company’s pokies operations on problem gamblers. The activist campaign employed various counter-accounts to build the case for pokies reform, and culminated in a Woolworths Extraordinary General Meeting (EGM) to vote on GetUp!’s proposed changes.

While the GetUp! campaign was unsuccessful in bringing about change in the company’s pokies operations, it successfully highlighted not only the issue of problem gambling in Australia, but also the dearth of relevant, publicly available accounting information for both shareholders and the general public. According to Habermas (1996, p.362), agreement in the public sphere only develops after “more or less exhaustive controversy in which proposals, information, and reasons can be more or less rationally dealt with”. Therefore, to fill the void, GetUp! and others produced counter-accounts to challenge Woolworths and invigorate public debate on the pokies issue.

Since issues that stimulate public debate, such as gambling, are often those that disadvantage the economically and socially vulnerable, we consider Schweiker’s (1993, p.234) notion of accounting for social and distributive justice that makes accounting ideally “an activity about how we should live” as expressed in a language that can “mobilize convincing reasons and shared value orientations” (Habermas, 1996). In this vein, we explore the concepts of participatory democratic accountability that speaks to dialogic forms of engagement and accounting. We contend that accountants, and many accounting academics, have perpetuated constrained conceptions of corporate accountability, despite being the societally-sanctioned experts on financial and narrative disclosures with the potential to be interlocutors in the public sphere. Even their well-intentioned promulgations of expanded forms of social accountability have made “weak inroads into discourse and practice” (Gray et al., 2014, p. 258). This has resulted in accounts that, while claiming to address issues of social and environmental accountability, are severely limited and unintelligible to a public that is increasingly concerned about a corporation’s involvement in, and response to, social issues. Therefore, we consider this case study as a response to calls for empirically grounded studies of dialogic accounting in actual settings where deliberative or agonistic forms of accountability exist (see Brown, 2009).

Through our contextualised analysis of debate in the public sphere between a corporation and an activist organisation, we contribute to the literature on social accounting in two ways. First, in this case, we found that counter-accounts were not simply narrative in form, but included alternative calculative estimates of pokies revenue missing from corporate accounts. This provides further evidence of the failure of professionally sanctioned accounting practice to address issues of relevance to the public. As a result, we advocate the need for further unique, empirical, contextualised studies of accounting’s contribution to debate on social issues through counter-accounts. Second, the failure of GetUp!’s activist campaign highlights the deliberative-agonistic divide and the incompatibility between corporate and activist ideologies and politics, and the power imbalance between them, suggesting little hope that these protagonists can co-exist as “friendly enemies” (Brown & Dillard, 2013, p. 189) on one hand and challenging the Habermasian notion of a public sphere in which the better argument wins as naively idealistic, on the other.

In the following section we outline the approach and domain of the study by discussing the Habermasian concept of the public sphere as a utopian ideal and a starting point for a theorized narrative to demonstrate the role of dialogic accounts and democratic accountability. We draw on the role of counter-accounts in addressing social issues within that sphere, in

¹ Electronic gaming machines, poker, slot or fruit machines are referred to as ‘pokies’ in the Australian vernacular. The term refers to electronic gambling machines.

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