The Social Accounting Project and Accounting Organisations and Society: Privileging Engagement, Imaginings, New Accountings and Pragmatism over Critique?

Rob Gray, The Centre for Social and Environmental Accounting Research, University of Glasgow, 65-71 Southpark Avenue, Glasgow, G12 8LE, Scotland

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Abstract

This paper provides one review of the social accounting literature of the last 25 years or so with particular attention to the role played by Accounting, Organizations and Society in its development. The principal theme of the essay is that social accounting, at its best, is designed to open up a space for new accountings between the 'conventional' accounting literature and practice and the 'alternative' critiques and theorising. It seeks to do this, as the title suggests, through privileging - even demanding - engagement and imaginings of new accountings that - it seems inevitable - owe at least as much to pragmatism as to critique. Despite many poor beginnings and a heavy weight of substantive critique, the social accounting project(s) are advancing and are increasingly informed by the alternative/critical projects. The way forward proposed is for social accounting to both draw more from the wealth of theorising and, simultaneously, to take more confidence in itself and learn how to write up - and publish - the extensive experience of engagement which is so central to social accounting.

1. Introduction

Social accounting takes a wide variety of forms and appears under various labels. 'Social accounting' is used here as a generic term for convenience to cover all forms of 'accounts which go beyond the economic' and for all the different labels under which it appears - social responsibility accounting, social audits, corporate social reporting, employee and employment reporting, stakeholder dialogue reporting as well as environmental accounting and reporting. Some exploration of themes which comprise social accounting are considered later.

Social accounting has always struggled to find its place in the accounting firmament. It continues to do so. Social accounting is neither an established part of corporate and/or accounting practice nor is it enthusiastically adopted or admired by any of the different branches of the alternative/critical project. Thus it is neither a part of 'conventional accounting' nor an obvious part of the research literature in which that accounting is addressed, analysed and critiqued. Whilst different parts of social accounting seek to resonate with elements of either conventional accounting as currently conceived or with streams of argument within the alternative/critical project, the heart of the social accounting project tries to create and occupy a new disciplinary space which seeks some manifestation of what an 'alternative/critical' accounting might look like whilst heavily tempered by recognition of reporting practicalities and realpolitik. We might, for the purposes of this discussion, typify the social accounting project as one which seeks change in the form of new accountings, a project which (ideally, at least) is deeply sympathetic to (and increasingly influenced by) the different streams of the alternative/critical project but a project which 'gets its hands dirty' and is, consequently, partially mired in the impurities of pragmatism.

For these (and, indeed, other reasons which we shall touch upon in due course) social accounting has consistently attracted a small but substantive array of criticisms - even attacks: social accounting is 'not accounting'; it is inappropriate for accountants; it is managerialist; it disrupts capital markets; it is trivial and/or irrelevant; it is ethnocentric; it is anthropocentric; it is phallocentric; it is under-theorised; it threatens profitability; and so on. Not surprisingly, therefore, the social accounting 'project' is probably rather more self-conscious than most areas of accounting research. Such self-consciousness seems inevitable as we struggle to tell stories that make sense of social accounting, respond to critique from all branches of accounting and finance and to seek an articulation that justifies its study and practice in the shifting sands of collegiate disdain, abuse and (perhaps worst) indifference. This sense of the project being unloved and beleaguered is, at times, so overwhelming that it is difficult to know whether the project (in a somewhat trite, perhaps, 'ideal type' Kuhnian world) should be abandoned altogether as it is so unacceptable to such a large proportion of the academy. Or is it, perhaps, that attacks from all sides actually tell us that social accounting is doing something so unpopular that it must?(?) be of value and, with the ineffable optimism of the social accounting project, we should call for much wider participation in a project which speaks of the possibilities of a resilient new accounting - albeit one as yet unformed.

Attempting to review twenty-five years of a project with which one has been closely associated raises some interesting problems - the most obvious of which is the danger of simply repeating the stories that one has learnt to tell about the subject, (see, for example, Gray et al., 1996; Mathews, 1997). Is it, indeed, possible to tell new tales that revise and stimulate the folkloric roots of your tribe and its rituals? Inevitably, any such review must be very personal in orientation. The 'social accounting project' is not a homogeneous one. That lack of homogeneity of the social accounting project is probably both the source of its continued vibrancy and one of the root causes for its (perceived?) lack of coherence. The project is not homogeneous in intention, approach, interest, focus or methodology. Its proponents see it as serving purposes as diverse as improving shareholders' financial decisions to re-inventing capitalism - with every point in between. The methods of its researchers vary from the strictly functionalist through most of the alternative documented approaches to scholarship, evidence-gathering and interpretation. So to presume to speak for the motivations and intentions of all those associated with this diversity is inappropriate. Similarly, any critique I can offer must be essentially immanent - i.e. it is likely that only the tension provided from the papers reviewed will give the essay its alternative/critical moment. It is in this context that the stimulation and challenge of reviewing social accounting through the lens of Accounting, Organizations and Society arises and will, hopefully, produce a new tale for the social accountants to tell to each other around the academic camp fire after another hard day's engagement at the frontiers of environmental and social justice. Not that Accounting, Organizations and Society could be generally perceived at the present time to be the most obvious place to consult - or to write for - if one were simply motivated by developments in the social accounting project. However, and most crucially, Accounting, Organizations and Society occupies a very special place in the development of the social accounting project in a number of ways: as we shall see, it has been historically highly influential - even seminal - in stimulating
the social accounting project in the accounting journals; it continues to provide a major source of theoretical stimulation from which the project can draw and, (more contemporaneously), the pages of the journal are usefully illustrative of the well-being (or otherwise) of the project.

Consequently, this essay is structured as follows. The next section outlines a brief personal view of the history of social accounting which is followed by a brief excursion into the themes and elements that social accountants typically recognise about their area of study. The social accounting papers which have appeared in Accounting, Organizations and Society are then briefly reviewed in section 4. Section 5 tries to draw some immediate lessons from the AOS experience before moving to explain what social accounting might, and perhaps should, be in section 6. The principal justification for social accounting must lie, it is argued in its emancipatory and radical possibilities. This is one theme from the journal which is developed in section 7. Section 8 speculates on why so little engagement appears in the accounting literature - and the social accounting literature in particular whilst the final section asserts themes that I believe the social accounting project(s) need if they are to move to greater maturity.

2. A Brief Background and Revisionist History?

The giving and receiving of accounts seems to be an inherent part of human experience, (Meyer, 1986; Arrington and Puxty, 1991; Arrington and Francis, 1993). For the bulk of human experience these accounts will be essentially social and either formal or informal in nature. However, as the world and its organisation becomes more complex, we find the formal accounts - and, especially, formal economic accounts - rising in importance to the point where they are the ubiquitous and powerful phenomena that exercises us as accounting academics. Thus, although the giving and receiving of 'social accounts' is probably as old as human society, it has fallen to other disciplinary tribes to examine and explore these accounts and only latterly have (typically feminist and feminist-influenced) accounting researchers turned their attention to such matters. (See, for example, Hines, 1992; for further engagement with such matters). Whether properly or not, (self-styled) social accounting research has largely ignored this broader giving and receiving of accounts and largely concentrated (in common with so much of accounting research) on those accounts in which the organisation - as opposed to the individual, family, group - features as the entity to which the account relates.

More particularly, social accounting is typically thought of as an activity (and a possibility) of emerging interest from about the mid- to late-1960s. Recognition of and interest in the subject grew, contemporaneously, with an apparent growth in anxiety about corporate ethics, corporate power, social responsibility and ecological degradation. These phenomena, in turn, were to be understood against a backdrop of a significant radical ferment that seems unimaginable at the millennium. This was a time when, depending on your point of view, (for example), capitalism was fighting a rearguard action for its legitimacy, a new social contract between business and society was being forged or the essential contradictions of capitalism were about to produce the predicted collapse.

The brave new world that the 1960s promised also laid the foundations that, as the decade led into the 1970s, produced an explosion of explorations into managerial and corporate social responsibility. This brought with it an attendant new vocabulary of social audit, social performance, social disclosure and accountability. With it also came an increase in both experimental practice of social audits, increased attention to metrics of measurement for "social performance" and a steady growth in both journals and papers in those journals concerned with a whole raft of matters whose central concern was to (re-)conceptualise the notion(s) of 'business and society'. (Accounting, Organizations and Society in 1976 was clearly amongst this number). Of significance, the period up to the late 1970s also laid the foundations for a seemingly unprecedented increase in new laws requiring, inter alia, disclosure about aspects of the organisation's social, labour and environmental intentions and performance.

Closer to home - and for reasons that are still not entirely obvious - the accounting profession was, by the mid-1970s - taking surprisingly positive attitudes, positions, even steps about these developments. The UK Accounting Standards Steering Committee (as was) had produced, what remains, the most radical re-statement, from the accounting profession, of how organisational disclosure needed to be enhanced by social and environmental accounting. (ASSC, 1975 and see Bedford, 1976; and Renshall, 1976 for discussion). At the same time, the US profession was actively commissioning and publishing texts supportive of social accounting (see, for example, Nikolai et al, 1976; AICPA, 1977). The 1970s also saw the emergence of the value added statement, (cf Burchell et al., 1985) and it was the zenith of both interest in and practice of employee and employment reporting. This interest was reflected in the professional accountancy journals which were demonstrating a quite remarkable appetite (by the standards of the 1990s) for polemic and experimental writing on social accounting.

Academic writing on social accounting throughout the 1970s was spasmodic and generally ad hoc but was not insubstantial. The American Accounting Association was positively supporting and exploring the development of both social (and environmental) accounting (AAA, 1973a; 1973b). The business and management literature which had generated the basic terms of debate about 'social responsibility' was increasingly interested in the accounts, audits and metrics of social accounting (see, for example, Blake et al; 1976; Epstein et al, 1977). Speculative texts (most notably Gambling, 1974; Estes, 1976; and Jensen, 1976) together with the occasional speculative chapters in books of readings (see, for example, Solomons, 1974) and the influential AAA reports represented the first attempts to make any sense of this new sort of accounting. Whilst the academic accounting journals were not (apparently) openly hostile to social accounting, neither did they seem to be explicitly encouraging of the area. This was a time when the Accounting Review was still a journal with wide and innovative aspirations and it laid down two important themes. The first was the theoretical ('normative') reflection about the nature of accounting and social accounting which produced such highly influential pieces by Churchman (1971) and Ramanathan (1976). The second theme was an empirical (sic) strand of social accounting research in which Buzzby (1974), Buzzby and Falk (1979) and Spicer (1978) started a (continuing) line of research in which corporate social disclosure is taken as one of the explanatory or dependent variables in the statistical analyses of observable data relating to corporate reporting and/or stock market performance.

So, although Accounting, Organizations and Society was not, therefore, the first journal to publish systematic investigations into and explorations of social accounting, it was the first to undertake any kind of systematic encouragement of the field and to explicitly recognise it as an important part of its mission. (And it did this as an explicit part of its mission to re-define the intellectual landscape of accounting - Power, 1999). How that mission has been (re) interpreted and how it has manifested itself in the work published in the journal made the prospect of undertaking this review all the more challenging. In turn, it raises an interesting problem about whether it is possible to review social accounting in Accounting, Organizations and Society without reviewing Accounting, Organizations and Society itself. We shall see.

If Accounting, Organizations and Society was born into a generally under-theorised although largely fertile, world, the journal - and the social accounting project - had to mature in the less encouraging environment of the 1980s. The tales told of the broad trends of more
recent times are simpler and better remembered. The descent into the dark night of Thatcher/Reagan neo-liberal brutalism which re-established the economic as the totem criteria of existence was then followed by the "inclusive" 1990s in which 'environment' became the talisman of worth and where stakeholders and dialogue with them the mark of a "new organisation". Accounting interests in the profession, in business and, (to a very large extent with some significant exceptions), in academe continued to follow largely predictable patterns. The extent to which the social accounting literature, Accounting, Organizations and Society and, more especially, its authors responded to, resisted and/or reinforced these broad trends seems a matter worth returning to later.

If this background and mystery/history are acceptable, then before turning to look at the social accounting papers which appeared in Accounting, Organizations and Society, it seems appropriate to briefly consider the nature and constituents of social accounting itself.

3. What is Social Accounting?

Social accounting can be usefully thought of as the universe of all possible accountings. Early attempts to locate and theorise social accounting had conceived of the subject as some marginal subset of conventional accounting (see, for example, Solomons 1974) - as a useful sort of 'add-on'. This conception significantly constrained social accounting and made it virtually impossible to seek a coherence for social accounting within an already incoherent conventional accounting. The shattering off of these shackles in favour of seeing (for example) financial accounting as a very constrained subset of social accounting gave, I believe, a much-needed impetus from which social accounting could begin to develop new and more coherent imaginings. It also, as a by-product - offered a (relatively) novel way of seeing conventional (typically) financial accounting as a form of social accounting but one which was constrained by reference to, not only, specific forms of accounting entities but also by the limited (economic) events the accounting recognised, the limited (financial) descriptions it employed and the limited (powerful) set of "users" and "uses" to which it allowed legitimacy. Social accounting was what happened when these constraints were relaxed.

Given this potentially infinite array of possible social accountings, it is no surprise to learn that the social accounting project is not homogeneous. Whilst for many of us the project is grounded in the principles of democracy and accountability, increasingly informed by the alternative/critical project(s) and seeks evolutionary and emancipatory moment within current possibilities, not all who write on social accounting subscribe to these values - or, if they do so, do so to varying degrees. These degrees vary between complete rejection of current structures of business, economic and social organisation - whether, for example, marxian, deep ecology or feminist - through to the (typically) implicit acceptance of current orthodoxy that is the common position in most mainstream accounting discussions and research.

Eschewing the perils of the tautology of definition still leaves some requirement to bracket what is and thus what is not to be encompassed by this review.

Rather than give a standard - and inevitably trite - definition of social and environmental accounting, reporting etc., (see Gray et al, 1996 for such an attempt), it seems more apposite to draw out elements from those aspects of the Accounting, Organizations and Society mission concerned with accounting and the social.

For some years I confess I was quite unclear as to how "accounting and the social" and "social accounting" differed. In one sense, they do not - the reflexivity between accounting and the social has to be a major consideration in the analysis of social accounting and, to the extent that those reflexivities are considered inappropriate, unjust, damaging, exploitative (or whatever ethical criteria is employed), an understanding of accounting and the social becomes the motivation for much social accounting. One dimension of social accounting is with the social and environmental consequences of conventional accounting (i.e. directly drawing from the alternative/critical project) but it is equally about (attempts at) mitigation of this and consequential change in accounting. More especially, Accounting, Organizations and Society has, inter alia, not only helped us reconstitute "social" as a noun but has, equally effectively, done the same to "accounting". This is an important linguistic turn because social and environmental accounting can now be seen, I believe, as primarily concerned with examining and encouraging the emergence of new "accountings" - accountings which supplant, complement or challenge the more conventional accountings but in a manner which responds to - even (ideally) resonates with - the concerns and occupations of alternative/critical theorising that has been so clearly central to the Accounting, Organizations and Society mission.

If social accounting can then be seen as principally concerned with new accountings, it may still be useful in the present context to identify, more specifically, some of the key lines of enquiry within the literature - if only so that the limitations, biases etc., that social accountants tend to exhibit might be more transparent. I have already noted above the tendency for social accountants to be more pre-occupied with formal, as opposed to informal accounts (a bias not easily justified) and would re-emphasise the tendency to concentrate on the accounts from and/or about (typically large) companies as the accounting entity. This latter tendency probably owes as much to anxiety about the power and influence of business hegemony and, for example, the vast power of the multinational corporations as it does to an unconscious following of the pre-occupations of research into mainstream accounting.

One of the most obvious themes in social accounting is exploration of the newer, emerging elements within conventional (GAAP) accounting. The most obvious of these is the increasing presence of the "environmental" in discussions of financial and management accounting. In essence these are amendments of existing accounting practices and they do not, except to a minor degree, necessarily either challenge the primacy or legitimacy of extant accounting practices or advance the cause of new accountings.

Relaterly, but of more potential, are such matters as the value added statement, the tendency for social accountants to be more pre-occupied with formal, as opposed to informal accounts (a bias not easily justified), and would re-emphasise the tendency to concentrate on the accounts from and/or about (typically large) companies as the accounting entity. This latter tendency probably owes as much to anxiety about the power and influence of business hegemony and, for example, the vast power of the multinational corporations as it does to an unconscious following of the pre-occupations of research into mainstream accounting.

Of at least equal moment are the reporting and examination of experiments and/or one-off attempts at newer accountings - whether or not they draw from or resonate with existing economic, financial, accounting. Such experiments might be organisationally driven (see, for example, Brooks, 1980; Huizing and Dekker, 1992); produced independently of the accounting entity reported upon - the so-called social audits (Medawar, 1976; Harte and Owen, 1987) or the result of interaction between researcher and organisation (Ullman, 1976; Rubenstein, 1992).

A further theme, and one to which I wish to return later in the essay, is the little-reported theme of engagement with practice. Such engagement might be in terms of the active encouragement, support, influencing of the creation of new accountings and is, I would like
to contend, one of the principal characteristics of social accounting research - albeit one which there is only an insubstantial academic accounting literature.

Further themes that comprise (mainstream?) social accounting can be posited such as theorisation of the above activities (on which, as we shall see, Accounting, Organizations and Society has had a significant impact) and social and environmental accounting education (a matter on which Accounting, Organizations and Society is strangely silent). However, such a categorisation of themes is not, of course, unique or incontrovertible. Indeed, it is actually difficult to describe the wide diversity of social accounting projects by any single defining characteristic. To even identify the projects as motivated by the seeking of new accountings, the engagement with change and a concern about, or for, the social and the environmental over the economic, financial or even methodological and, more especially, with formal accountings of these things would suit many social accountants but would exclude great swathes of relevant research.

Equally, though more subtly, the gaze of the alternative/critical researcher, most typically anxious about the manifestations and depths of conventional accountings, is attracted by the emergence of the newer accountings but, it might seem, only at the point at which they enter - or appear likely to enter - that orthodoxy, (such an observation might cite Neu et al., 1998). There are major exceptions to this (see, for example, Power, 1991; 1992; 1994; 1997). However, I do find this one of the more puzzling manifestations of the alternative/critical research orientation in that only recently might we find that alternative/critical researchers are beginning to recognise that social and environmental accountants are, to a not insignificant degree, fellow travellers (even if they appear to be theoretically uneducated and naive). If we despise current accountings, then, inevitably we seek new accountings. If these are to remain formal accountings then social and environmental accounting is where they are most likely to be found. Thankfully, authors from the alternative/critical project are recognising this (see, for example, Power, 1997; Gallohofer and Haslam, 1997).

4. Social Accounting in AOS

Having laid out some of the background and thematic issues of social accounting as I see them, now seems an appropriate moment to consider more explicitly, the literature that has appeared in Accounting, Organizations and Society and, from this, attempt to pull out a number of themes and issues for further discussion and speculation. In what follows, I have continued two of the arbitrary practices from above - namely: the categorising of 'themes' in the literature; and the, inevitably trivial, periodisation by decades. It is not obvious to me that such instrumental convenience commits any substantive violations.

Trying to impose some (probably arbitrary) order on the historical development of social accounting in general and on Accounting, Organizations and Society in particular, two issues seem to stand out. First, the social accounting debate, as we have seen, grew directly out of the business and social responsibility discussions of the 1960s and 1970s with their dominantly managerialist overtones and concerns. This has (and indeed continues to have) a major impact on social accounting developments. This managerialism is clearly evident in much of the Accounting, Organizations and Society literature. Second, Accounting, Organizations and Society was (and continues to be) explicitly interested in the social accounting project and, in the early years, sought to encourage its development (see, for example, Hopwood, 1978, but also Hopwood and Burchell, 1980). This positive encouragement of social accounting was manifested in: the significant proportion of social accounting papers which the journal published in its first 4 years or so; the editorial cajolery and encouragement (which I am assuming but from various conversations does not seem an inappropriate interpretation - see also Power, 1999) which attracted - and brought to conclusion - many of these papers; and the influential - even seminal - nature of these early papers.

Given the inevitably personal nature of any review of this sort, I need to note that I was new to academic life in the late 1970s and it was some years before I, (and, indeed, many others), could make much sense of the Accounting, Organizations and Society project generally and, more specifically, start any sort of engagement with many of the more substantive papers in the journal. What attracted my attention first was the publication by Accounting, Organizations and Society of, what is almost certainly, the first body of papers which addressed corporate social disclosure in any kind of analytical and systematic way and, more particularly, broke the USA-domination of material on the issue. Whilst Epstein et al. (1976) and Heard and Bolce (1981), for example, provided relatively conventional reviews of from a US perspective, the pieces from Lessem (1977), Brockoff (1979), Dierkes (1979), Schreuder (1979) and Ullmann (1979) were a path-breaking series of papers which not only introduced social disclosure outside the USA and UK but sought to place the developments in some kind of cultural, national, legal context. Possibly for the first time, a group of papers - written with great clarity and with a strong continental European perspective - offered alternative views on the social disclosure phenomenon. In so doing, they sowed a fertile ground within which the profoundly influential papers from, particularly, Cooper and Sherr (1984) and Burchell et al (1985), could provide the framework within which so much analysis of social disclosure is now grounded, (see, for example, Gray et al, 1995; Hackston and Milne, 1996).

Other important themes were established in the early Accounting Organizations and Society years though. For example, the journal picked up and energised what is an abiding theme in social accounting research - the (generally inconclusive) statistical analysis of social disclosures against observable corporate characteristics such as size, industry, stock market performance and so on. Bowman and Haire (1976) and Chan (1979) raised the standard from which developed many later papers (Belkaoui, 1980; Trotman and Bradley, 1981; Theoh and Thong, 1984; Wiseman, 1982; Cowen et al, 1987; Rockness and Williams, 1988; Patten, 1990; 1992; Roberts, 1992; Herremans, 1993) with increasing subtlety and theoretical sophistication (see Ullmann, 1985 for a discussion of this). Other early papers widened the empirical lens to explore what mutual funds (as ‘users’) made of social disclosures (Buzzby and Falk, 1978).

Equally, Accounting Organizations and Society gave a major impetus to the, then, burgeoning, labour literature, (see, for example, Foley and Maunders, 1977). With its wide-ranging concerns for, inter alia, information disclosure to employees and their consequent decision-making, (Cooper and Essex, 1977; Lewis et al., 1984; Purdy, 1981), collective bargaining (Craft, 1981; Owen and Lloyd, 1985), the role of trade unions (Jackson-Cox et al., 1984; Ogden and Bougen, 1985), and wider theoretical issues on the nature of work and employment (Cherns, 1978; Jonson et al., 1978), the social accounting literature was dominated for a period by labour concerns in much the way that in the late 1990s it came to be dominated by environmental issues. The very power and diversity of this literature make its virtual absence by the 1990s so much more remarkable.

Other themes were more unique to Accounting, Organizations and Society. For example, Medawar (1976), Ullmann (1976), Grojer and Stark (1977) and Dierkes and Preston (1977) gave us reports from active engagement with forms of social accounting and, in the cases of Ullmann and Dierkes and Preston, two of the earliest examples of environmental accounting - early and important work too often ignored in the recent emergence of interest in accounting and environmental issues. Equally significant in the early Accounting Organizations and Society project was the (apparently) ill-fated human resource accounting initiative. This area was, albeit briefly, given significant encouragement through AOS, (see, for example, Flamholtz, 1976; Grove et al., 1977; Harrell and Flick, 1980; Marques, 1976;
Schwan, 1976) but has subsequently seemed unable to sustain its momentum. Finally, there were papers which tried to develop the theorising of social accounting - the sort of project more typically associated with Accounting, Organizations and Society: Benston (1982) and AOS offered, what remains, a much-needed articulation of the liberal case against social accounting (and one only superficially challenged by Schreuder and Ramanathan, 1984). Bimber and Ghandi (1976) outlined one of the more cogent early analyses of how and why the accountants might be involved with social accounting (more broadly) - a matter developed to some degree in San Miguel et al., (1977) and Heard and Bolce (1981) - and Preston (1981) went so far as to argue for a research agenda for what was, undeniably, an ill-focused area of research. Contrast was provided by wider theoretical excursions in the highly idiosyncratic styles of Gambling (1977) and Coppock (1977).

As the 1980s progressed, despite an active interest to re-vitalise the project through, most notably, the examination of social indicators, (Glazter, 1981; Parke and Peterson, 1981), the social accounting literature in Accounting, Organizations and Society rather ran out of steam - the early impetus was not maintained and, to a large extent, whatever emancipated moment social accounting might have had and whatever interest the area might have offered to the alternative/critical theory project was largely explored elsewhere (see, for example, Puxty, 1986; 1991; Tinker et al., 1991; Gray et al., 1988; 1991). Within AOS, the US-style empiricism continued (see above). Purdy (1981) Owen and Lloyd (1985), Jackson-Cox et al., (1984) and Ogden and Bougen (1985) tried to keep alive the employee project whilst Berry et al., (1985) and Brooks (1980) in very different ways kept the engagement theme alive. Gambling (1985) offered further unique insights which could be loosely interpreted as contributing to his 'accounting and society' project whilst Dierkes and Antal (1985) made a, largely abortive, attempt to re-motivate social accounting through the ubiquitous 'decision usefulness' criteria.

Whilst the 1990s saw a continuation of these trends in the AOS social accounting literature there were a number of important changes. The 'empirical' studies continued but we now see a much more formal use of prior theorising (see, for example, Adams and Harte, 1998; Roberts, 1992) and much more careful and closely focused use of the positivist method (Herremans et al., 1993; Patten, 1990; 1992; Roberts, 1992) which demonstrate how powerful the method can be when properly informed by theory and directed at specific - and interesting - problems rather than simply (as Ullmann, 1985; saw it) 'data in search of a theory'. However, more striking was the profound switch (back) to concern with environmental issues - something that had been almost absent since the 1970s. Environment was certainly an issue of major concern, interest, attention and analysis throughout the decade, attracting considerable interest from accounting professions and researchers alike. Accounting, Organizations and Society reflected this change in focus (most especially with a special issue in 1992). However, as Owen et al., (1997) has warned us, there was a danger of too great an emphasis on the environmental - at the cost of the social. Such an emphasis could rapidly become sterile. Fortunately, not only has the interest in environmental issues brought with it major theoretical and new and vibrant perspectives which draw widely from across the whole landscape of scholarship but also, (for many reasons) there appears to be a resurgence in interest in the 'social' of social accounting. AOS, again, reflected and contributed to this in its pages. So, whilst we still see explorations of reporting practice (e.g. Niskala and Prettas, 1995; Neu et al, 1998), engagement with reporting exemplars (Huizing and Dekker, 1992) and, for the first time since the 1970s, examples of kite-flying and speculation (e.g. Rubenstein, 1992 and Gray, 1992). These explorations - imaginings - ran alongside some of the first (at least, formally substantive) attempts to provide systematic theoretical analysis and insight for the social accounting project (e.g. Owen, 1990; Power, 1992; 1997; Gray, 1992; Lehman, 1995, 1999; - and see also Williams, 1987; Pallot, 1991). It is this combination of imaginings and theorisings which, I believe, act as one of the more persuasive arguments that the social accounting project is beginning to gain a maturity, depth and direction it has lacked since the 1970s, examples of kite-flying and speculation (e.g. Rubenstein, 1992 and Ghandi's (1976) role for accountants and social indicators). But we do not do so - at least not such a plethora of such literature in social accounting generally. The absence of methodological debate which has done more than most to support, the social accounting project was largely explored elsewhere (see, for example, Arnold and Hammond, 1994). Similarly, despite the widespread theoretical and methodological debate which Accounting, Organizations and Society has done more than most to support, the social accounting literature which reports on formal research enquiries in the journal's pages is dominated by a distinctly positivist leaning. The encouraging side of this is that one could easily conclude that social accountants - regardless of their political positions (see below) have a healthy disregard for attachment to particular research methods. Whether social accountants are sufficiently sophisticated to be consciously going beyond method, remains an open question. Given this, it was, however, less comforting to note the virtual absence of research which used field work method in the social accounting literature reported here. A priori, it is this sort of method that I would have expected to find to be the best represented in the journal but it is not - and one sufficient, if not necessary, condition is that there is not such a plethora of such literature in social accounting generally. The absence of field work here is striking.

More troubling still, is a concern which arises from two observations about the patterns of academic behaviour (observations which are not restricted to the pages of AOS): first, the authors' presence in the field is inconsistent - authors enter the 'project' and depart, often not to reappear exercised by the same project; second, the subject matter itself seems transient and subject to trends and, even, fashions. (This is most graphically illustrated by 'environment - not-environment - environment' cycle over the journal's life). Both of these tendencies amongst academics militate against the substantial development of the project and leave other, equally important matters (such as employment, imperialism etc) ignored for long periods. How is it that even theorists are persuaded by the vagueries of fashion? Or is it that absence (Choudhury, 1988) is more difficult to theorise (or to publish on - is there a difference?) and discourse is more easily grounded in a substantial practice?

Equally, despite (or because of?) the role of Accounting, Organizations and Society in the development of the alternative/critical project, it is apparent that attempts to focus and energise the social accounting project within AOS have not been successful. Preston's (1981) managerialist agenda, Dierkes and Antal's (1985) decision usefulness agenda, Bimber and Ghandi's (1976) role for accountants and even Benston's liberal agenda and Schreuder and Ramanathan's rejoinder have not seeded a systematic project. I do not think that the explanation that social accounting is not a homogeneous area but reflects the range of social and political preconceptions (to at least as great an extent as does conventional accounting) is a sufficient one in this context. Conventional accounting research is so clearly not a single research programme but there are strains and schools of research there. We might still have expected to see, therefore, some form of systematic social accounting research projects emerging through this review of the AOS literature. But we do not do so - at least not until recent years.

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As we shall see below there are projects in social accounting emerging but, for me, a better explanation of the lack of prior systematic social accounting - especially in AOS - was that only in recent years has the social accounting phenomenon attracted the systematic attention of the alternative/critical theorists. This is perhaps the greater surprise that whilst social accounting has periodically attracted critique from various alternative/critical theorists (Puxty, 1986; 1991; Tinker et al., 1991; Gallhofer and Haslam, 1997; Neu et al., 1998) it is only in recent papers (notably Power, 1997; and Lehman, 1999) that a sympathetic and constructive theorising has sought to re-energise the project.

Finally, and one of the themes I want to develop most fully in the rest of the paper, it is difficult not to be struck by the relative paucity of kite-flying, of speculation, of imagination - or, if one prefers the SOATATA (AAA, 1977) terminology, the 'normative deductive'. If social accounting is anything, it is the opening up of new spaces, of new accountings, not simply reacting to old ones. The project seeks engagement and the changing of practice. Imagining (see, for example, Boland, 1989), engagement and changing practice are not easy activities to undertake. Furthermore, and I shall want to return to this point as well, it is also very difficult to know how to write about imagining, engagement and changing practice, let alone to publish such writings when (and, most significantly) one can only anticipate less than positive responses from editors and referees.

Before trying to suggest some themes that might usefully underpin future developments of the social accounting project, I would now like to move from the (inevitably personal) description and interpretation of the literature and the journal(s) to a more constructive (but equally personal) construction of what social accounting means.

6. What Should Social Accounting Be?

If social accounting is the universe of all possible accountings then there can be no single social accounting project - rather there are many projects each with different theoretical, social and political allegiances. Some of these projects are better defined, developed and enabled than others. Some 'social accountings' remain largely undeveloped - perhaps, rather unimagined - within accounting. Familial, sibling, community, collegial, compatriot conversations are, inevitably, important and ubiquitous accountings but ones which, outside the feminist, deep ecology and new ethnicity discourses, have yet to reach a mature manifestation and the literature has yet to show us more than hints and allusion as to their probable form.

On the other hand, probably the most systematically developed area of social accounting is the positivist analyses of social accounting phenomena - typically social and environmental disclosures. These teach us much about the phenomena and raise the profile of the new(er) accountings but do not, directly, advance those accountings - and nor is it obvious that the primary motivation behind such research is to do so. That is, these research projects are largely passive - even conservative - in relying upon the phenomena produced by international capitalistic enterprises - without such phenomena, there could be no such analyses.

For the managerialist researchers, there is also a privileging of market forces. Managerialist research - if that is what is desired - could do well to take more explicit guidance from Preston's (1981) agenda setting paper. Preston suggests that new accountings should be determined by their usefulness to managements who (I think we are expected to assume benignly) seek to guide, measure and develop the social and environmental performance of the organisation. Here, as in so much of the business and society/responsibility/ethics literature itself, the form of organisation and its political and social environment is not open to question. The agenda is set by business hegemony and pragmatism. (This is typically undefined but can usually be assumed to be determined by acceptability to current business and information norms). Even such managerialist new accountings involve considerable imagination and have produced many of social accounting's most abiding exemplars (see, for example, Ullman, 1976; Dierkes and Preston, 1977; Abt, 1972 et seq; Linowes, 1972; Blake, Frederick and Myers, 1976; and see Gray et al., 1996; for a summary). The recent re-emergence of environmental concerns has re-invigorated this approach to imagining new accountings and the groundswell of both environmental management systems and environmental reporting has offered great opportunities for such new imagining, (see, for example, Bennett and James, 1998a; 1998b; Schaltegger, 1996; Gray et al., 1993; Gray and Bebbington, forthcoming). Such imaginings - especially when made manifest for either internal use in the organisation or as part of external reporting - offer great vehicles for both developed theorising (cf Neu et al, 1998) and for the exploration of further, possible accountings. Whatever one's view on the managerialist agenda in such work, the imaginations of new accountings provides a crucial input to both the alternative/critical and the other social accounting projects.

Equally the imagining of new (albeit unambitious) accountings within the terms of conventional accounting is currently experiencing a major upsurge on the back of "environmental accounting". These imaginings carry the same managerialist attractions and detriments as the managerialist agenda envisaged by Preston - only perhaps to a greater degree. Such 'new accountings' are largely driven by questions such as "how can society?" or "how can the environment?" be accommodated within GAAP and/or conventional accounting practice? Such accountings, therefore, run into the serious limitation that (in addition to the aesthetic or ethical repugnance that such questions might engender) they (again) leave unquestioned the very mechanisms of capitalism, organisation, accounting and so on, that make the questions so essential. Despite, however, the apparent absence of much awareness within this GAAP-centred social accounting of the alternative/critical project and theoretical issues more generally, such accountings are not entirely without merit. They do raise the issues, change agendas and provide further grist to alternative/critical and other social accounting projects.

However, the alternative/critical project has been systematically convincing in persuading us that such managerialist imaginings can only do more harm than good. The essence of the alternative/critical theory attack - whether of social or environmental accountings - is that as they (implicitly or explicitly) work within the managerialist agenda they adopt the inevitable presuppositions of managerialism, masculism, capitalism, imperialism and exploitation, (Hines, 1991; Cooper, 1992; Cooper et al., 1992; Tinker et al., 1991; Puxty, 1986; 1991). Further, such managerialist accountings can have the (unintended?) consequence of strengthening organisational legitimacy and thus permitting the capture of social and environmental agendas by the business structure, (Puxty, 1991; Neu et al., 1998). Finally, these managerialist imaginings preach change with both a seriously incomplete specification of realpolitik and a grossly under-specified conception of the very processes of change through which (it is assumed) the 'improvement' will be brought about. Too often, near-utopian visions owe more to hope than to reason underlie such imaginings, (Newton and Harte, 1997; Power, 1994; 1997; Wildavsky, 1994).

Importantly, though, the alternative/critical attack on social accounting has yet to gain a maturity or to shake off some tendencies to naivety. That social accounting is, still, under-theorised is not in dispute. But the critiques are naive in typically failing to distinguish the different social accountings. Such critiques thus employ 'straw persons' in which a critique of, for example, environmental accounting within GAAP, is taken to encompass wider issues of, for example, social and environmental reporting and accountability. The issues for each of the social accountings are different and deserve their own alternative/critical analysis. In addition, the critique remains immature because, until very recently, there had been little systematic and sympathetic engagement between any of the alternative/critical or social
accounting projects. Such sympathy can be, I think, reasonably expected because the alternative/critical project does not offer any alternatives to the programme for change aspiring to be by the social accountants. However, there are signs of this changing with papers in Accounting, Organizations and Society and elsewhere beginning to develop what I have always believed was the social accounting project. (For more detail see Owen, 1990; Owen et al, 1997; Bebbington, 1997; Bebbington et al., 1999).

7. Radical Moment and Emancipatory Possibility in Social Accounting

Social accounting if it is to mean anything must work to develop the space between the increasing rigour and sophistication of the alternative/critical projects and pragmatism and successful practice of the managerialist projects. And it seeks to do this, not for reasons of rigour, intellectual curiosity, enhancement of a profession or whatever other motivation might be more typically attributed to scholarly endeavour in the pages of Accounting, Organizations and Society (and other powerful journals for that matter). The motivations are those of outrage, engagement, passion, disruption and empowerment. The seminal text within which all these motivations are present and from which this version of the social accounting project depends is that of Medawar (1976).

For many of us, Medawar (1976) remains the most important paper written on social accounting. It is written from (and about) the agony, frustration, success and essential necessity of one of the deepest and most influential processes of engagement in the history of social accounting. It is informed, not by any love for capitalism or managerialism, nor, equally, by any subscription to terrorism or revolution, but by a deep rooted sense of justice, decency, need for change, personal commitment and reasonableness outraged by unreasonableness. Medawar (1976) and elsewhere (Medawar, 1978a; 1978b; 1978c; 1978d; 1979) gives respect to corporate actors - if not to corporate systems - and grounds his project in an informed and balancing accountability and democracy. New accounts, holding to account those whose power exceeds their responsibility and active, brave and intense engagement are his tools. This is the social accounting project that runs through Gray et al., 1988; 1991; 1996; Harte and Owen, 1987; Maunder et al., 1991; Owen, 1992, 1997; Owen et al, 1997; and, to varying degrees, through, for example, Guthrie and Parker, 1990; Mathews, 1993; Parker, 1989; 1991). It is a project which finds only occasional expression in Accounting, Organizations and Society (see, for example, Harte and Owen, 1987; Owen, 1990) - although why this should be so is touched upon below - until the recent revitalisation of the project through environmental issues in, especially, Power (1992; 1997; - and see also, 1994), Gray (1992 - and see also Gray et al., 1997), Rubenstein (1992) and, most particularly, Lehman (1999).

This is a social accounting project which requires new imaginings of new accounting which can be manifest through various practices - whether those of voluntary disclosure, influence on law, corporate practices, activities of NGOs or protest. It is a project, responding to Medawar (1976) and empowered by Bronner (1994) which must challenge capitalistic hegemony - but on its own ground. It is a project which must find alternative/critical and emancipatory praxis wherever it can be found. It is a project which believes itself to be informed by the alternative/critical project and much enhanced by the attentions of theorists (see, for example, Owen et al, 1997; Bebbington, 1997) and whilst it may lack theoretical nicety does offer the possibility of radical moment that the alternative/critical theorists so applaud but so rarely (but see Berry et al, 1985) achieve. Of course it cannot be denied that the possibility of genuinely revolutionary moment seems elusive. The contradictions and consequences of capitalism are obvious - as is the hegemonic control it maintains over media, teaching and research agendas as well as of practice. This must be challenged in some manner. Social accounting, with all its failings and inevitable re-specifications in neo-liberal languages seeks to provide this. This, Power (1997) understands and Lehman (1995 and 1999) attempts to re-empower. (And in this connection see also Arnold and Hammond, 1994).

Social accounting in this guise, then becomes a project about engagement, committees, reporting awards, difficult field work with unsympathetic corporate managements, speaking engagements to indifferent or abusive accountants, platforms to which invitations are inveigled so that unpopular statements can be made. This is difficult, it is unpleasant and despite the attacks of the alternative/critical theory projects - achieves much. Environmental reporting continues to grow and has become a legislative requirement in some countries, sustainability is an agenda item for both industry and government with significant radical potential, social accounting is re-emerging and issues such as transparency and social justice can be heard in boardrooms. Such developments will be captured to some degree - how could they not be? But the degree to which they are captured depends (at least in part) on the extent of engagement by those with concerns in the field - the willingness of social (and alternative/critical?) accountants to refuse to yield the field to corporate authorities (see, for example, Power, 1997; Rubenstein, 1997) and whilst it may lack theoretical nicety of the sort that comes to the same conclusion). For all this, unintended (?) consequences of not engaging and the purity of the alternative/critical soul is fiddling while Rome burns - and, "Rome" is certainly burning. Social accounting may be naive, under-theorised and in constant jeopardy of corporate capture - but what other alternative is on offer?

Power (1994, 1997) and Gallhofer and Haslam (1997) understand this and, whilst they clearly feel some disquiet about the liberal pretensions of social accounting (see Lehman, 1995 and 1999 for more deliberations on this), they recognise that social accounting must work - the only question is how. (See also Mintzberg, 1983 for a managerialist appraisal that comes to the same conclusion). For all associated with Accounting, Organizations and Society (and the other broadly 'alternative/critical' journals) it would seem unexceptional to state that there is a refusal to accept that we live in the best of all possible worlds. This seems to bring an inevitable desire (and duty?) to seek change for, what we should like to believe was, the better. But how can we seek change without a complete understanding of the present plus a complete specification of how change does and can take place? Well, we can seek change but it may very well have unintended consequences - of course (Power, 1994; 1997). However, the unintended (?) consequence of not seeking change until we are fully informed is, of course, inaction and conservatism. The social accounting project offers all the radical moment that alternative/critical theorists could wish for but they need to engage with it in all its unpleasantness and naivety if that radical moment is to have any chance of fulfilment.

But, surprisingly, search as I might, such issues find little presence within the pages of Accounting, Organizations and Society or, indeed, of many of the other journals that might be thought sympathetic to such a view. Why is this?

8. Can Social Accountants Write?

If, as seems to be the case, one observes an absence of certain types of papers or an absence of certain areas of scholarship in the leading journals it seems likely that the lacuna emanates from one or more sources. These sources might be: hostility on the part of the journals; reluctance of social accountants to write such papers; a self-disciplinary (mis?)conception on the part of social accountants that such papers would not be found interesting; or, an inability to write a good story/express the issues in an appropriate manner. Or is it just that social accountants have never thought of writing such papers and/or simply would not know how to do it? This is an issue of particular concern with respect to matters of engagement.

Undertaking this review of papers in Accounting, Organizations and Society has had the effect of crystallizing something that has
increasingly bothered me in recent years. On the one hand we hear an increasing amount about 'the need for engagement' - something social accountants are continually involved in - through the accounting profession, reporting awards, advice to organisations etc., etc. On the other hand we can see a notable absence of the reporting of such engagements from the accounting literature. My own experience is that I have only occasionally tried to write up such papers - and found it very difficult to (a) ground the issues theoretically and (b) persuade referees as to the importance of the motivation that attempts to communicate such engagement. On the other hand, having refereed for many journals for some years, I do receive very few papers which report on engagement. This seems to be true across accounting and finance (and not restricted to social accounting) although the reasons here may be different and the result of a less active engagement and change agenda on the part of non-social accountants(?)

My suspicion is that all of the reasons I mentioned above play some part but that a combination of the 'do not know how to' plus self-disciplinary nexus dominate. I suspect that this is also the case when it comes to the imaginings and kite-flying of (potential) new accountings. How might one write up such things? How can one provide some justification for ad hoc; pragmatic and, at times, entirely instinctive choices? How can one expect referees and editors to be sympathetic to papers where the 'why?' and 'so what?' questions are so difficult to address in any (conventionally) convincing way?

It is my view that this is the next major challenge for academic social accounting - whatever its focus, subject or orientation. It seems to me that without this extant - but unwritten and uncommunicated - body of experience, improved theorising, learning and advancement of the subject are going to be that much more difficult or, even, impossible. We have much to learn from the recent developments of environmental auditing and environmental management and much in the way of documentation but we need to go further in examining and learning from the detail than Power (1991; 1997) - despite the excellent start that he has given us. We have learnt a great deal from the inauguration of environmental reporting awards schemes across the world but we have not written them up and analysed that experience. We have been involved in business, government and supra-national policy bodies considering social, environmental and sustainability issues in accounting and finance. Little of this is published. We are in the throes of seeing the development of an Institute for Social and Ethical Accountability which is issuing social accounting and auditing standards, there is little in the way of alternative/critical appraisal of this major development. And so on. We social accountants must teach ourselves how to write. We must teach ourselves how to report, reflect upon, analyse and communicate this growing and crucial body of social accounting engagement if our project - in the academic arena at least - is not to become entirely sterile and the critique of our efforts is to remain forever unconnected with the practical engagements of the project. We must enlist journals, such as Accounting, Organizations and Society, in this process. AOS, in its early years, gave enormous impetus to such a project. It is up to social accountants to now re-energise that initiative.

9. Looking Forward

There are many other issues which could have been brought out in this review - the tendency for the social accounting project to attract academics with less experience, with less theoretical orientation, with more passion than rigour and so on. But the themes here give me a view of where I would like to see the social accounting project developing in the next 25 years.

First, all social accountants must be literate in and explicitly cognisant of the theoretical critiques of social accounting. This should ensure that we can start to hold more sophisticated conversations between ourselves about, for example, our pragmatism, our tendencies to managerialism, our desire for radical moment. As has been so often remarked (see, for example, Tinker et al, 1982), un-theorised accounting will almost certainly end up being implicitly and unconsciously managerialist. Such choices must be made consciously. (See also Tinker et al., 1991, Arnold and Hammond, 1994).

Second, we can see a substantial momentum deriving from the (liberal, probably communitarian) neo-pluralist project that allows social accounting to sit between the niceties of rigorous critique and the inconsistencies of pragmatism. The projects of Williams (1987) and Pilat (1991) are reinforced and developed through Lehman (1995). Here is a world in which the alternative/critical theorists' challenge about the inconsistencies, injustices, invisibilities and inequalities of modern western life are recognised and used to refocus a new and empowered democracy which an accounting would serve through accountability. Such a project carries the flame lit by Medawar (1976) and offers a substantial enough challenge for any academic as well as the possibility of real change. I continue to see the social accounting project's greatest theoretical moment coming from this sort of platform.

Third, as discussed in the previous section, it is now time for social accountants to start writing about their extensive experiences in engagement and sharing their imaginings about the new accountings they would want to see. These are not easy tasks but they must lie at the heart of any substantial social accounting project. The question should therefore be not whether we can do it, but how we are going to do it.

Finally, there are a number of issues which I have not managed to weave into this essay but which are, nevertheless, essential to even this idiosyncratic view of social accounting. Three exercise me here. First, we need even greater meta-theory for social accounting so that we can find out what it is that we are really interested in and why. What kind of social accounting is it that can chug along merrily for 25 years or so and only lately wake up to the fact that it must include the issues of 'fair trade', 'exclusion', 'imperialism' and 'propaganda'? What else is missing - and why? How do we decide that community accountability is more than charitable giving and the like? How do we persuade the current movement of social accounting that 'stakeholder dialogue', in isolation, is dangerously vacuous? (See, for example, Zadek et al, 1997; Owen et al, forthcoming). Second, we do need to stop this foolish running around after the latestfad - why is 'environment' the hot issue? Whatever happened to employees? Are they unimportant these days? I should have thought not. Third, we need to extend the examination of education (in its widest sense) and continue and develop the arguments for social and environmental accountings as morally justifiable educational media. Finally, we are a very long way from finding a coherent integration of social and environmental issues. For many of us, environment was one part of the social. Now we see. We will find, through sustainability, that the social is part of the environmental. Both statements are true but hardly helpful. There is important work to be done here.

This review has been personal, partial and, I suspect, of varying coherence. These are characteristics I also associate with the social accounting project(s). The projects have a long way to go to gain coherence, substance and their full place in both managerialist and alternative/critical literature. But, it seems to me, the social accounting projects have come a very long way indeed since the mid-1970s and that gives me cause for much-needed optimism. If social accounting can make as much progress in the next 25 years, I might actually begin to believe that there is some hope for more societally-, organizationally- and environmentally- benign accountability, accounting and accounting education.

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