ISSN 0951-3574
Volume **25** Number **2** 2012

Celebrating 25 years 1988-2012

Accounting, Auditing & Accountability Journal

AAAJ and research innovation

Guest Editor: Garry D. Carnegie

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Accounting, Auditing & Accountability Journal

ISSN 0951-3574

Volume 25
Number 2
2012

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Editorial boards

Accounting, Auditing & Accountability Journal,
Vol. 25 No. 2, 2012
p. 215

0951-3574

Received 25 September 2011
Revised 15 October 2011
Accepted 17 October 2011

GUEST EDITORIAL

The special issue: *AAAJ* and research innovation

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Abstract

Purpose – The purpose of this paper is to provide an introduction to a special issue commemorating the 25th anniversary of the publication of *Accounting, Auditing & Accountability Journal* (*AAAJ*).

Design/methodology/approach – The paper provides the background to the special issue and a summary of the articles appearing across the following pages. It features five retrospective/prospective essays by the guest editors of selected special issues, published between 1991 and 1997 within the first ten volumes of *AAAJ*.

Findings – The guest editors of selected special issues have endeavoured to identify and assess the impacts of the issues they edited in shaping future developments in the literature and to consider issues for future research developments in those fields.

Research limitations/implications – This paper serves as a selected commentary and is not a substitute for carefully reading each of the essays published. Each individual paper provides a comprehensive review of developments in the relevant literature and of the possibilities for future research developments within the theme addressed.

Originality/value – The paper outlines a novel approach to the development of the *AAAJ* special issue which may gain wider acceptance or provide a basis for the further development of approaches to the production of other special issues.

Keywords Accounting, Auditing, Accountability, Special issues, Research innovation

Paper type General review

Special issues of scholarly journals tend to be published for two main reasons. First, to stimulate research in little developed or emerging fields. Second, to stimulate new research and illuminate path-breaking directions on more developed themes that may not have been otherwise initiated. Drawing on the work of Ludwik Fleck, originally published in 1939 (Fleck, 1979), Olk and Griffith (2004, p. 122) conceptualised journal special issues "as a special type of vanguard of knowledge development". Under this conceptualisation, Olk and Griffith, (2004, p. 122) argued that two assumptions take prominence:

Appreciation is expressed to all authors for their dedication to the project brief and admirable performance in meeting the project's timelines. Gratitude is also expressed to Lee Parker and James Guthrie for placing faith in the idea for "the special issue". Finally, appreciation is expressed to the referees, whose valuable and timely comments, addressed to the authors as anonymous reviewers, assisted in enhancing the quality of the articles appearing in this commemorative issue.

Accounting, Auditing
& Accountability Journal
Vol. 25 No. 2, 2012
pp. 216-227

0951-3574
DOI 10.1108/09513571211198809

(1) "that the vanguard advances knowledge more rapidly than the main body"; and
(2) "that the vanguard, by virtue of its earlier presence, has a greater impact on knowledge development than the trailing main body".

The authors concluded that the vanguard perspectives readily provided by special issues on any topic can "become the garrison of the main body" (Olk and Griffith, 2004, p. 129).

Special issues in management research have become "more common" only since around 1990 (Olk and Griffith, 2004, pp. 120-121). As the first special issue of *Accounting, Auditing & Accountability Journal* (*AAAJ*) was published in 1990, the journal has, in Olk and Griffith's (2004) terms, pioneered the use of the special issue as a vanguard of knowledge development in the literature on accounting, auditing and accountability (also see Walker, 2008a). While the publication of special issues has proliferated across the past two decades[1], the journal special issue remains "popular with both editors and readers" (Mowday, 2006, p. 391) and constitutes a way of "adding spice to our scholarly journals" (Eden, 2010, p. 904)[2]. By the end of 2011, *AAAJ* had published 35 special issues in total. Appendix (Table AI) provides an outline of the special issues of *AAAJ* that have been published between 1990 and 2011.

The 25th anniversary of *AAAJ* is heralded by the publication of this commemorative special issue on "the special issue". It is concerned with special issues from an historical perspective. *AAAJ* has a successful record of publishing special issues as part of a strategy to encourage research development and wide readership on an eclectic array of themes in accounting, auditing and accountability. The journal's foundation editors, Lee Parker and James Guthrie, have demonstrated inspirational leadership and foresight in commissioning special issues and, in so doing, have positioned *AAAJ* as a leader in research innovation in its domain.

The first *AAAJ* special issue on "Japanese accounting" featured articles by Japanese authors about accounting in Japan. This special issue was recognised by the guest editors as "experimental" (Jinnai and McKinnon, 1990, p. 6)[3]. Its purpose was "to provide a forum for Japanese scholars to inform non-Japanese academics and interested readers of the issues in Japanese accounting that they consider important, and to place the perspectives on those issues that they desire" (Jinnai and McKinnon, 1990, p. 7). Guest edited by a Japanese and a non-Japanese scholar, this inaugural special issue was not only about Japanese accounting, but was intended to assist in bridging any cultural or language barriers to understanding between Japanese and non-Japanese scholars and was also intended to be relevant beyond accounting academe.

The remainder of this paper is structured as follows. First, the criteria for selection of special issues for inclusion in this 25th anniversary special issue are outlined. Second, a review of the retrospective/prospective articles appearing in this special issue is provided. Finally, concluding comments are presented.

Selection of special issues for "the special issue"

While this special issue is commemorative in nature and marks an important milestone in the journey of *AAAJ* as a high quality journal in the sociological, interpretive and critical tradition, the purpose of publication is to revisit certain themes that were the subject of special issues of the journal in the first ten years of publication. The articles published in this special issue, therefore, were commissioned and each submission was subjected to review by two anonymous referees[4]. In all, five articles by the original guest editors of the special issues involved follow this introduction. The authors of these articles were invited to prepare works of a retrospective and prospective nature, dealing with developments that have occurred in the literature since the publication of the respective special issues, including those which the special issues may have stimulated, and involving the identification of fields of enquiry and topics for future researchers to contemplate and explore. Given the historical flavour of this project, special issues that were published in the period of 15 years after 1997 were identified as being ineligible for inclusion in "the special issue" on the grounds that insufficient time had passed for the guest editors involved to explore adequately the retrospective dimension of the investigations.

Of the nine special issues of *AAAJ* that were published between 1990 and 1997 within the first ten volumes, the following themes have been revisited in this special issue:

- "Green accounting" (1991), guest edited by Rob Gray and Richard Laughlin.
- "Fe[men]ists' account" (1992), guest edited by Cheryl Lehman.
- "Accounting, accountability and the 'new' UK public sector" (1993/1994), guest edited by Christopher Humphrey, Peter Miller and Robert Scapens.
- "Accounting history into the twenty-first century" (1996), guest edited by Christopher Napier and Garry Carnegie.
- "Environmental performance accountability" (1997), guest edited by Roger Burritt.

Of the guest editors who initially participated in preparing these five special issues in the 1990s, only Robert Scapens did not participate in this project. Other special issues published in the first ten volumes were not encompassed by this special issue for a range of reasons, including the death, since publication, of certain guest editors and the inability of certain guest editors to participate in the project. More generally, participation was necessarily restricted due to the constraints of the available page space.

The guest editors of the five special issues revisited were aware of the opportunities for agenda setting that were being presented in editing thematic special issues. Gray and Laughlin (1991, p. 5) identified *AAAJ* as one of "the more innovative journals" of accounting and referred to the "creative decision" by the editors to commission the special issue that was "an especially exciting challenge and perhaps signalled that social accounting – and that particular branch, environmental accounting – has finally come of age and could now come out of the closet where it had been (off and on) for 20 years". Lehman (1992, p. 12) perceived the special issue on accounting and gender as "inspired by the need to address problems", thereby "providing an opportunity for men and women to examine issues previously underarticulated in accounting literature, in order to extend the discipline, promote new ways of knowing, develop new conceptualizations, categories, and values, and to generate new directions for research". Humphrey *et al.* (1993, p. 6) focused attention on the emerging calculative means of managing the UK public sector, including the impacts of such changes, pointing out that:

> [. . .] accounting, accountability and the 'new' public sector is ripe for future international and interdisciplinary research, focusing not just on the application of accounting-based reforms but also on the construction of alternatives in an area where the notion of an alternative is frequently, and undeservedly, absent.

Napier and Carnegie (1996, p. 6) advocated archival-based critical and interpretative histories of accounting, emphasising that such studies "will help us to understand the nature of accounting change and its impacts on organizational and social functioning, as well as enabling us to appreciate better, and thereby effectively critique, the accounting of today". Burritt (1997, p. 474) pointed to the editors' commitment to "developing accounting's potential", resulting in the commissioning of a special issue focused on "the examination of ecological and environmental issues", thereby expanding and extending the perspective provided in the special issue of 1991.

Two of the five special issues were drawn from earlier presentations of papers at various events. The Humphrey *et al.* guest edited special issue was published in two parts (Vol. 6, No. 2, 1993 and Vol. 7, No. 1, 1994). The nine papers in all appearing across these two issues were developed from a series of papers, which were presented at four interdisciplinary public sector research workshops held at the University of Manchester and the London School of Economics and Political Science during the period of three years before the publication of the 1993/1994 special issue (Humphrey *et al.*, 1993). The publication of this special issue drawing on presentations made at "special research forums" was itself innovative given that such connections were still relatively new at that time in the field of management. For example, the first issue of the *Academy of Management Journal* to be prepared from presentations delivered at a special research forum occurred in December 1993 (Rynes, 2003), shortly after Vol. 6, No. 2 was published. The Burritt guest edited special issue also had its genesis in a special research forum in the form of an Environmental Accountability Symposium that was held in Canberra, Australia in 1996. This event was co-ordinated by Burritt and was conducted in order to "bring together a small group of Australasian expert academics, professional accountants, environmental consultants and representatives from non-government agencies to discuss the research, teaching and policy implications of environmental accounting" (Burritt, 1997, p. 474). The other three special issues were assembled by more conventional means where guest editors actively encouraged papers to be specifically written on the themes articulated.

Contributions in "the special issue"

Gray and Laughlin (2012) are not as comfortable with the term "green accounting" as they evidently were in 1991 when guest editing the special issue on that theme. They now perceive the term as both a novelty and populist, having witnessed the development of the broader field of social accounting, which now reflects a substantive and serious concern with ecological issues and sustainability around the globe. Reflecting on the articles published in the special issue of 1991, the guest editors point out, with the benefit of hindsight, that the special issue authors were seeking to examine fundamental issues within a developing research agenda. In examining the nature of these articles, Gray and Laughlin (2012) apply a useful heuristic as stimulated by a diagram found in Power (1991) to classify these works, thereby elucidating the important themes that were dealt with in the special issue and indicating others that were not developed as much or were hardly addressed.

Since the publication of the special issue, four specialist journals in the field of social accounting have eventuated and other accounting journals such as *AAAJ*, *Accounting Organizations and Society* and *Critical Perspectives on Accounting* have regularly published works in the field. Various accounting journals and other journals sympathetic to accounting contributions have published special issues in the field. In examining the relevant literature since 1991, the guest editors report on the explosion of fieldwork that has assisted in identifying potential accountings. There has been, in their view, an abundance of disclosure studies published since 1991, many of which appear to focus on routine descriptions of disclosure practices, including attempts on occasions to associate disclosure with certain theoretical explanations. Such descriptive studies, in general, do not appear to be developing the literature in fundamentally different or radical ways. While reporting on such developments in the literature and, in the process, identifying certain key contributions that have addressed important questions, Gray and Laughlin (2012) also argue, with some sadness, that the themes represented in the special issue remain largely under-developed. In looking forward, the authors return to the heuristic as a basis for possible future developments and point out major themes around which future research may be focused. They urge social accounting researchers to address challenging questions and to work at the edge of accounting's margins in driving the research agenda. Researchers are also urged to explicitly recognise the baleful influence of the "blue meanies"[5] and to avoid narrowing perspectives of accounting, especially given its enabling characteristics which may be deployed in creating and maintaining a more sustainable future.

As Lehman's (1992, p. 12) introduction to the special issue, "Fe[men]ists' account", suggests, the issue was intended as "a forum for examining current gender and feminist literature, exploring its significance in an accounting context … and [to] uncover meaning to guide our (accounting) practices and our daily lives". Her orientation, therefore, "was the pursuit of change in the present" (Walker, 2008b, p. 581). In 2008, *AAAJ* published a follow-up special issue on gender in accounting entitled "Accounting and gender revisited", in which the guest editors, Jane Broadbent and Linda Kirkham, endeavoured to advance research on the theme[6]. Broadbent and Kirkham (2008, p. 466) posed a number of questions, including "Why had we not moved on?" and "Why had the ground-breaking work that had appeared in the literature earlier, for example in the special issue of *AAAJ* in 1992, not been built upon and replicated"? Lehman (2012) too is concerned that the gender in accounting research agenda has not moved on. Apart from celebrating the 1992 special issue for the insights it provided, Lehman (2012) proposes new visions for future gender in accounting research, demonstrating a strong focus on the prospective dimension of the project in view of limited progress made by those accounting researchers who have been endeavouring to contest repression and discrimination of women and advance social justice around the globe.

Lehman (2012) calls for researchers to embrace pioneering feminist research in various disciplines in order to inspire innovative multidisciplinary works from across the globe. It is an enterprise of challenging entrenched positions and recasting new meanings. The work of Nussbaum (2000), Buck-Morss (2009), Collins (2009), Fraser (2010), Judt (2010) and Spivak (1996, 2010), among others, is drawn on to illuminate the possibilities for re-imagining the accounting-gender dilemma and for creating new visions. Lehman's (2012) call to transform gender research in accounting is accompanied by the offering of practical research concepts regarding values, class, the construction of gender and repressive economic structures. Building on prior feminist theories, new ways of thinking are proposed with the intention of supporting, promoting and inspiring us to think differently.

Humphrey and Miller (2012) reflect on the interdisciplinary analysis of the development of "new" accountable management reforms in the UK public sector, which was provided in the 1993 special issue. This was at a time when the notion of accounting as a social and institutional practice was still at a relatively early stage of development. In addition to reflecting on their roles as guest editors, the authors address the academic impact of articles in the special issue, with a particular regard for Emerald download data and Google Scholar citation counts, both of which aptly illustrate the passion for calculative order under accountable management. In considering the wider impacts of "New Public Management" (NPM) in the public sector, the authors address the consequences of attempts to responsibilise ever-increasing aspects of social life. They also report on their personal experiences of NPM as both researchers and managers in UK public universities and examine more recent developments in the international NPM research literature. The authors emphasise the relative lack of attention by other disciplines to accounting research and accounting journals in this field.

In contemplating future research on the theme, Humphrey and Miller (2012) address the parameters and coordinates of accounting research in the context of ongoing public management reforms. The authors call for a rethink of the parameters of public sector accounting research. They caution against the further compartmentalisation of such research as well as encourage researchers to consider and highlight the impact, outreach and public policy implications of public sector accounting research. They also call for the conduct of cross-national or comparative investigations of transnational knowledge communities which exert a pervasive influence in shaping our thinking around public service delivery and management, and advocate further historical analyses which embrace examinations of the impacts of public sector accounting reforms on both organisational and social functioning. Moreover, Humphrey and Miller (2012) call for researchers to dispel the "taken-for-grantedness" of NPM. With notable exceptions, the apparent displacing of a sense of intellectual curiosity about such reforms has seemingly marginalised the propensity to evaluate the impacts of new accountings and has tended to restrict the effective critique of rationales, concepts and practices. For how much longer will NPM be privileged as "new"?

Carnegie and Napier (2012) revisit the 1996 special issue on accounting history in order to identify and assess the impact of that issue in shaping future developments in the accounting history literature and to consider issues for the future of historical accounting research. The authors make use of citations available on Google Scholar in endeavouring to ascertain the impact of the 1996 special issue. In reviewing the articles in the *AAAJ* special issue, they draw attention to the opening and frequently-cited historiographical article, Carnegie and Napier (1996), in which the conduct of critical and interpretive histories of accounting was advocated, particularly within the various research themes identified in that article. Perhaps one of the most important contributions of the special issue was its emphatic endorsement of calls for more theoretically informed and methodologically rigorous accounting history research. Largely through the work of Hammond and Sikka (1996) on using oral history as a means of hearing "voices from below", the special issue also assisted in proposing a new agenda for taking our understanding of accounting's past to a different and more inclusive level from the perspective of those acted on and monitored by accounting, rather than those who built and shaped accounting.

Using the eight research themes identified by Carnegie and Napier (1996), the authors review developments in the historical accounting literature across the period of 15 years to 2011 and, in the process, offer ideas, insights and reflections that may assist in stimulating future studies in the field. In looking forward, they address historiographical considerations such as evidence, theory, explanation and narrative, and stress their importance for maintaining and enhancing quality in historical accounting research. Carnegie and Napier (2012) emphasise the unifying power of history in addressing accounting's past, present and future dimensions. According to the authors, developing knowledge of accounting's past as a social practice furnishes the unifying power that permits a fuller understanding not just of accounting's present, but more broadly of society's present, and also provides a basis for constructive input into developing and assessing the possibilities for accounting's and society's future.

Burritt (1997) believed that the special issue of *AAAJ* on "green accounting" published in 1991 was "somewhat in anticipation of current trends". Burritt (1997, p. 474) observed that the editors of *AAAJ* "have continued to encourage articles aimed at developing accounting's potential (see, for example, the special issue on "Enabling accounting", Vol. 10 No. 3), including the examination of ecological and environmental issues in accounting, auditing and accountability". Therefore, the 1997 special issue, developed from papers presented at an environmental accountability symposium, and featuring an article by a practitioner (Medley, 1997), was aptly timed while its motivation was reflected in the title of the editorial "Accounting for environmental performance: time to suck it and see" (Burritt, 1997, p. 474). In the article published in this special issue, Burritt (2012) reflects on the ability to inspire innovation by moving academics and practitioners into the same space on environmental improvement within organisations. Burritt's (2012) personal reflection on the advent and contribution of the 1997 special issue as well as the philosophy behind its development (or a story within a larger story) was achieved through a diegesis and hypodiegesis respectively. The contextual elements around the symposium and the subsequent special issue are considered around the planet, people and profits themes.

In considering the contribution of the special issue, Burritt (2012) makes use of citations available on Google Scholar for the articles included in that issue. The ways in which these articles were used by a select number of authors is also addressed. In reflecting on the future of environmental performance accountability research, attention is turned to the growing interest in the concepts and practice of integrated reporting, to the adoption of a pragmatic approach to theorising and also to the development of a transdisciplinary perspective. In concluding, Burritt (2012) calls for a stronger and more integrated focus on environmental performance accountability issues to be accompanied by considerably enhanced engagement between accounting academics and practitioners in order to progress towards improved environmental performance accountability in future.

Conclusion

The articles comprising "the special issue" provide unique insights into selected thematic special issues of *AAAJ* that were published between 1991 and 1997. This project has enabled the guest editors to identify and assess the impacts of their previous special issues in shaping future developments in specific fields and to consider issues for future research in those fields. These authors have matured by between 15 and 20 years since the respective special issues prepared under their research leadership were published[7]. The intervening years provide sufficient scope for evaluating research impacts and for reassessing research possibilities. While greying hair and wisdom tend to accumulate with age, the latter tends to assist in reflecting on the past and in placing developments or trends, or the lack of them, into perspective and in shaping and inspiring future research developments.

Apart from providing an historical perspective on developments in the literature on the respective themes since each special issue was published, it is hoped that the contributions within "the special issue" may also be recognised as a unique form of vanguard of knowledge development. In particular, the articles published in this issue provide the potential to stimulate reflection, renewed or fresh questioning, further conceptualisation and theorising, re-imagining, and connectivity with policy-makers. The articles may also contribute to further debate among researchers, and even an engagement with practitioners, and hopefully motivate further research on the applicable themes in either predicted or unexpected directions. In summary, "the special issue" is intended to contribute positively to the reputation of *AAAJ* for innovation in accounting, auditing and accountability research.

Notes

1. A recent debate has occurred in the management literature on whether special issues remain "so special" (see, for example, Priem, 2006, 2007; Mowday, 2006, 2007; McKinley, 2007).
2. According to Bisman (2012, p. 21), journal editors assume greater control over agenda setting in publishing as "publishing regular issues alone implicitly puts more control in the hands of authors and readers".
3. Jill McKinnon sadly died on 15 June 2008 (Guthrie and Parker, 2008).
4. In view of the nature of the submissions, the identity/identities of the author/authors were known to the referees, but the author/authors, of course, were not advised of the identities of the referees.
5. This term is described by Gray and Laughlin (2012) in Figure 3.
6. At the 2005 British Accounting Association conference held in Edinburgh, Lee Parker heard Jane Broadbent and Linda Kirkham "lamenting the fact that gender research in accounting had not moved on since the publication of the 1992 special issue that was guest edited by Cheryl Lehman. Given their concern, I challenged them to take action in redressing this lack of progress by potentially acting as guest editors of a further special issue of *AAAJ* on the theme" (Parker, 2011). Clearly, the challenge was accepted and the Broadbent and Kirkham special issue was published around three years later.
7. These dates were calculated to the time of completion of writing.

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Appendix

Vol. 3 No. 2, 1990	Japanese accounting	Yoshiaki Jinnai and Jill McKinnon
Vol. 4 No. 3, 1991	Green accounting	Rob Gray and Richard Laughlin
Vol. 5 No. 3, 1992	Fe[Men]ists' Account	Cheryl R Lehman
Vol. 6 No. 3, 1993[a]	Accounting, accountability and the "new" UK public sector	Christopher Humphrey, Peter Miller and Robert W Scapens
Vol. 7 No. 3, 1994	Worrying about accounting in health care	Wai Fong Chua and Alistair Preston
Vol. 8 No. 3, 1995	Ethics, politics and academic accounting	Tony Puxty, Prem Sikka and High Willmott
Vol. 9 No. 3, 1996	Accounting history into the twenty-first century	Christopher J Napier and Garry D Carnegie
Vol. 10 No. 3, 1997	Enabling accounting: the way forward?	Sonja Gallhofer and Jane Broadbent
Vol. 10 No. 4, 1997	Environmental performance accountability	Roger L. Burritt
Vol. 11 No. 3, 1998	Transforming the public sector	Irvine Lapsley, Nils Brunsson and Peter B Miller
Vol. 12 No. 3, 1999	Organising the accounting profession in Asia	Chris Poullaos
Vol. 13 No. 3, 2000	Accounting and indigenous peoples	Sonja Gallhofer and Andrew Chew
Vol. 13 No. 4, 2000	Accounting at home	Stephen P Walker and Sue Llewellyn
Vol. 14 No. 4, 2001	Managing, measuring and reporting intellectual capital for the new millennium	Richard Petty, James Guthrie and Ulf Johanson
Vol. 15 No. 3, 2002	Social and environmental reporting and its role in maintaining or creating organisational legitimacy	Craig Deegan
Vol. 15 No. 4, 2002	Communication, corporate annual reports and perception engineering	John K Courtis
Vol. 16 No. 1, 2003	Intellectual capital and the capital markets: reflections on the EAA 2002 Symposium	Jan Mouritsen
Vol. 16 No. 3, 2003	Public Private Partnerships	Jane Broadbent and Richard Laughlin
Vol. 17 No. 3, 2004	Theological perspectives on accounting	Ken McPhail, Tim Gorringe and Rob Gray
Vol. 18 No. 2, 2005	Critiquing the sacred secular divide	Ken McPhail, Tim Gorringe and Rob Gray
Vol. 18 No. 5, 2005	Accounting research and the public interest	Dean Neu and Cameron Graham
Vol. 19 No. 3, 2006	NGO accountability	Jeffrey Uneman and Brendan O'Dwyer
Vol. 19 No. 5, 2006	Online reporting	Sonja Gallhofer and Jim Haslam
Vol. 20 No. 3, 2007	Engagement: ethical, social and environmental accounting and accountability from the inside	Carol A Adams and Carlos Larrinaga-Gonzalez
Vol. 20 No. 6, 2007	Accounting as codified discourse	Sue Llewellyn and Markus J Milne
Vol. 21 No. 2, 2008	Into the light and engagement: 20 years of the *AAAJ*	Lee D Parker, James Guthrie and Markus Milne

(*continued*)

Table AI.
AAAJ special issues published during 1990-2011

Vol. 21 No. 4, 2008	Accounting and gender revisited	Jane Broadbent and Linda Kirkham
Vol. 21 No. 7, 2008	Corporate governance, accountability and mechanisms of accountability	Niamh M Brennan and Jill Solomon
Vol. 22 No. 3, 2009	Accounting and subalternity	Cameron Graham
Vol. 22 No. 6, 2009	Visual perspectives on accounting and accountability	Samantha Warren and Jane Davison
Vol. 23 No. 3, 2010	Accounting for cities in the 21st century	Irvine Lapsley, Peter Miller and Fabrizio Panozzo
Vol. 23 No. 5, 2010	Power, politics and accounting	Chris Carter
Vol. 23 No. 7, 2010	Sustainability	Roger L Burritt and Stefan Schaltegger
Vol. 24 No. 2, 2011	French philosophers and accounting research	C. Richard Baker and Eve Chiapello
Vol. 24 No. 8, 2011	Climate change, greenhouse gas accounting, auditing and accountability	Markus J. Milne and Suzana Grubnic

Note: [a] Continued in Vol 7, No. 1, 1994

Table AI.

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Received 1 October 2010
Revised 3 February 2011
6 April 2011
Accepted 8 April 2011

It was 20 years ago today

Sgt Pepper, *Accounting, Auditing & Accountability Journal*, green accounting and the Blue Meanies

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Abstract

Purpose – The purpose of this paper is to revisit the special issue of *Accounting, Auditing & Accountability Journal* which was published in 1991 and which sought to stimulate the "green accounting" debate, to evaluate that issue and, in particular, to examine what we might learn about the development of the social and environmental accounting literature in the last 20 years.

Design/methodology/approach – The paper takes the form of a discursive, polemical essay.

Findings – The special issue exhibited a wide range of approaches and possibilities; it also exhibited some theoretical naivety and a charming optimism and fetching trust in the power of reasonable argument. Retrospectively, the field has expanded considerably and has made many advances in theoretical and empirical understanding but researchers appear to be less willing to examine the fundamental issues that originally motivated the development of the field.

Research limitations/implications – The implications and limitations stem from the ambitions of this discursive attempt to encourage debate of a more direct and confrontational nature – both within and at the margins of social, environmental and sustainability accounting.

Originality/value – The originality and value of the paper is in its critical engagement with the literature and ideas of social accounting, which is the generic descriptor used in the paper to include "green accounting". It provides not only an analysis of the achievement of the work to date but some critical pointers to the work that still needs to be done.

Keywords Journals, Social accounting, Green accounting, Environmental accounting, Sustainability, Academic community, Research projects

Paper type Research paper

1. Introduction

It was twenty years ago to-day,
Sergeant Pepper taught the band to play
They've been going in and out of style
But they're guaranteed to raise a smile
(*Sgt Pepper's Lonely Hearts Club Band,* The Beatles).

The authors are pleased to acknowledge the comments, suggestions and advice from Carol Adams, Nola Buhr, Garry Carnegie, Jesse Dillard, Sue Gray and David Owen, participants at the 22nd International Congress of Social and Environmental Accounting Research at St Andrews in September 2010 and delegates at the 3rd Italian CSEAR Conference in Catania, September 2010, as well as two anonymous referees of *AAAJ*. Despite all this assistance the contents of the following are entirely the responsibility of the authors.

Accounting, Auditing
& Accountability Journal
Vol. 25 No. 2, 2012
pp. 228-255

0951-3574
DOI 10.1108/09513571211198755

Although green accounting (sic)[1] was by no means a new idea in the early 1990s (see, for example, Parker, 1971, reprinted in Gray *et al.*, 2010; American Accounting Association, 1973; Ullmann, 1976; Dierkes and Preston, 1977) it was certainly an under-developed one. Not only had the subject received relatively little attention in the academic or professional literature, it was not (as far as one could tell) much practiced in organisations either. Indeed, the upsurge in interest in environmental matters more generally was largely unpredicted, following, as it did, the neo-liberal days of the 1980s. That the natural environment should reach centre stage in the developed west, from a position of relative obscurity, over a very few years (from about 1989-1991) and yet such a relatively long time after the important milestones of the Stockholm Declaration (United Nations Environment Programme, 1972) and the Brundtland Report (United Nations World Commission on Environment and Development, 1987) perhaps speaks of the apparent seriousness with which the (then) forthcoming Earth Summit (UNCED, 1992) was being treated worldwide. This upsurge (whatever the initial cause) was certainly long overdue (see, for example, Meadows *et al.*, 1972) and sent ripples through all branches of business, politics and society (see, for example, Elkington, 1987; Pearce *et al.*, 1989; Daly and Cobb, 1990; International Chamber of Commerce, 1991). These ripples were felt in accounting: in practice (see, for example, Touche Ross, 1990; Price Waterhouse, 1992), in the professional bodies (see, for example, CICA, 1992, 1993a, b) and in academe, (see Gray, 1990).

We were the guest editors of a special issue of *Accounting, Auditing & Accountability Journal* on "green accounting" – an issue which represents one of the early responses in academe to this developing agenda[2]. We think that the green accounting phenomenon needs to be seen in the wider context of social accounting[3]. With exceptions (which we will consider briefly below) the approach to what was initially called "green accounting" or "accounting for the environment" drew heavily from the longer and more substantial social accounting literature and practice. Social accounting had generated a substantial presence in the (so called) developed world from the 1960s and 1970s (see, for example, Bauer and Fenn, 1973; Gambling, 1974; ASSC, 1975; Epstein *et al.*, 1976; Estes, 1976; Medawar, 1976; Ramanathan, 1976; American Institute of Certified Public Accountants, 1977) and, especially in Europe and the UK, with a strong emphasis on employee and employment matters, (see, for example, Foley and Maunders, 1977; Lessem, 1977; Brockoff, 1979).

Although this nascent subject of social accounting struggled to gain any mainstream recognition during the 1980s it did succeed in becoming more established as an area of legitimate enquiry (Gray *et al.*, 1987) as a number of key themes emerged. These themes included the development of the rich political context within which matters of social accountability were to be considered (Benston, 1982; Puxty, 1986; Tinker *et al.*, 1991); the stronger political sense with regard to, especially, employees, employment and communities (see, for example, Owen and Lloyd, 1985; Harte and Owen, 1987) and, somewhat, more prosaically, exploration of the relationships between social performance, financial performance and social disclosure, (Ingram and Frazier, 1980; Wiseman, 1982; Rockness, 1985; Ullmann, 1985).

The enthusiastic take-up of environmental matters in the early 1990s led to an almost complete abandonment of many of these wider social concerns – a matter which Owen in particular has noted and bemoaned (Owen, 2008; and Owen *et al.*, 1997)[4]. Notwithstanding the continuing absence of an employee and employment agenda, the social accounting literature by the turn of the century had re-discovered "social issues" (primarily through the business-centre renaissance of corporate social responsibility – CSR) and the much wider and (potentially) more demanding sustainability and sustainable development agendas. These developments in, what we are calling, social accounting have been examined, articulated and interpreted in a variety of ways (see, for example, Gray *et al.*, 1996; Mathews, 1997; Gray, 2002, 2005; Parker, 2005; Deegan, 2007; Milne, 2007; Owen, 2008;) and it is not our intention to add yet another review of the area. (Not least because the increasing diversity of the field makes it less and less amenable to neat summary).

Our intention here is to offer, in part, a retrospective on the special issue of *Accounting, Auditing & Accountability Journal,* and in doing so, to employ the diversity and possibilities displayed by the papers in that issue as a basis for a critique of the directions and emphases in "green accounting"[5]. To that end this essay is structured as follows. Section 2 offers a brief review of the contents of the special issue. Sections 3, 4 and 5 then attempt to take, respectively, a backwards, a mid-term report and a forward looking response to the themes from the special issue – particularly in the light of some of the changes in the last 20 years. Taken as a whole the essay speculates on whether we might see Hambrick and Chen's (2008) notion of emerging fields as a useful heuristic for further developmental work and calls for a more diverse and adventurous academe. We do this with the explicit recognition of the baleful influence of blue meanies (of which more later) who play a role in social accounting similar to the one they attempted to play with Sgt. Pepper's Lonely Hearts Club Band, trying to stifle creativity and neutralise, silence and normalise the messages that need to be heard and acted upon.

2. The special issue

Our approach to editing the special issue of *Accounting, Auditing & Accountability Journal* involved aspiration; an attempt at imagination; an attempt to stimulate novelty and excitement; the deployment of extreme pragmatism; and an explicit recognition that the outcome depended, ultimately, on a fair degree of luck. The imagination and novelty in the issue related to an attempt to stimulate what was, on the whole, a potentially new literature. The luck related to the excellence, range and synergy of the papers we were able to attract. And the pragmatism lay in overcoming the lacuna left by the papers we did not manage to bring to fruition in the issue.

The experiences with social accounting had, (we can perhaps now see in retrospect), suggested that many of those exercised by the issues of social accounting were both (and perhaps simultaneously) testing the margins of accounting (Miller, 1998) and wishing to address a praxis of accounts from a range of paradigms typically ignored by accounting. In essence, we were seeing the first mewling struggles of what Hambrick and Chen (2008) might see as a new emerging field of discourse and enquiry: one which offered accounts of difference and where suggestions for alternatives might thrive. Such a field would have to embrace challenge and eventually, we suspect, explicitly celebrate conflict.

If the special issue was to reflect and encourage such struggles it would need to seek to address several things at once. There would need to be papers which looked a lot like "accounting" (whatever that is, Hopwood, 2007); papers which explicitly explored the margins of accounting (Miller, 1998); papers which drew recognisably from social accounting; and papers which very clearly came from unexpected, novel directions and afforded unexpected insights and challenges. It is not entirely clear that any of the papers would be clearly recognised as "accounting" by those who know what accounting is (Hopwood, 2007) but in other regards we were very fortunate.

Milne's paper "Accounting, environmental resource values and non-market valuation techniques for environmental resources: a review" offered a crucial insight into some of the implications for valuation (and hence for accounting) if the paradigmic basis of accounting – typically neo-classical economics – is flexed a little to recognise the environment, (Milne, 1991). Mainstream accounting still deals with externalities and non-market issues by ignoring them (Bakan, 2004) and despite the attempts to offer managerialist directions for a more engaged management accounting (see, for example, Milne, 1996), the discipline continues to follow market practice rather than seeking to lead it.

Similarly working at the margins was the paper by Power "Auditing and environmental expertise: between protest and professionalisation" – one of the earliest papers in his development of the highly influential "audit society" thesis. The principal thrusts of Power's paper were to add some much-needed critique to the simple models of accountability – especially as they are applied in social accounting – and then to advance a more subtle case for the constitutive nature of measurement, accounting and auditing. It seems almost commonplace now to recognise that accounts themselves determine what is accounted for and that that which deserves accountability may have no prior influence on that which is accounted for. What is accounted for then becomes, by default and construction, that which deserves the accountability. This was pretty heady stuff – at least for social accountants – at that time.

Perhaps the most determinedly managerialist paper was that from Laughlin[6] and Varangu "Accounting for waste or garbage accounting: Some thoughts from non-accountants". In a deliberately practical manner, this paper reviewed one of Canada's waste management initiatives and, in so doing, exposed the limitations and potentials of accounting. This also represented the only paper in the issue which was directly involved with practice and some of the practical issues in undertaking ways of ameliorating environmental damage.

Two of the papers looked a lot like relatively "normal" social accounting in that they examined the (voluntary) environmental disclosure by companies. Harte and Owen's paper "Environmental disclosure in the annual reports of British companies: a research note" undertook (what we would now probably call) a "close" reading of an illustrative selection of leading edge disclosers (noting that the stand-alone reports as we now know them were not yet in play). They find an unsatisfactory diversity of reporting practices with no apparent systematic coherence behind them. Roberts in her "Environmental disclosures: a note on reporting practices in Europe" surveyed the disclosure of 110 companies in five countries – effectively offering a counterpoint of breadth to Harte and Owen's depth – and explored how disclosure reflects national context: if only to a degree.

Three papers in the issue explicitly offered a novel and challenging insight. Hines' "Accounting for Nature" was a paean to simplicity. To label the paper as a radical feminist critique would be to diminish a beautiful reminder that life is far, far more than accounting and economisation (see Power again) and, indeed, the most important aspects of being alive have nothing to do with accounting: accounting as usually understood, due to its formalisation and its tendency to make the complex simple, abstract and objective, can actually only ever destroy the delicate beauty of nature and living. Few papers can have so split the academic community between those who find it quite superb in its insight and those who are less convinced, to put it mildly, by the essence of her argument. And so do we find ourselves usefully creeping into a much-overdue recognition of the importance and centrality of worldviews, values and beliefs. Even for accountants, even for researchers.

Hazel Henderson was the other "non-accountant" from whom we invited input. Her paper, "New markets, new commons, new ethics" introduced readers to the broad field of "new economics" and how that paradigm challenges so much of what we take for granted. More seriously still, Henderson's piece was so clearly informed by imagining – that is, thinking of futures and how these might be reached and/or avoided. It is, itself, worthy of some note that this tradition of thought and imagination has been unable to flourish in conventional academe: and yet without imagination we are creatures of habit mired in the world of the immediate and our critiques are unlikely to offer the emancipation of alterative that the environmental agenda so clearly demands.

Maunders and Burritt's "Accounting and ecological crisis" was the first serious critique (of which we are aware) of accounting and modernity from the increasingly powerful point of view of deep ecology. While accounting academe (including social accounting) had been greatly stimulated by critique from the range of critical theory, little, if anything, had permeated through from that other radical body of thought. The paper offers a strident case for a central place for ecological sensibility and thus echoes, in more explicit terms, the message of Hines' piece. Maunders and Burritt conclude – as the critical theorists and, especially, the feminists have before them – that green accounting might very well be doing more harm than good as a result of the tendency to simplify and objectify that comes with the production of discrete accounts. This is much the same message as Hines commends to us.

The special issue inevitably lacked representation in some areas – even at the time it was apparent that we had not managed to attract anything of appropriate standard in financial accounting (on, say, environmental liabilities), on management accounting (on, say, investment appraisal criteria) or taxation. Dwelling on absence (a matter to which we will return later) may well be a useful means of reflection and learning, but for the moment we wish to explore what was in the issue. This we do in the next section.

3. A first reaction: looking backwards

A 20-year old special issue like this represents a sort of academic time-capsule and although neither of us is a historian, can we rake through the contents of the capsule and see what seemed to be important at the time and how, if at all, things have changed?

Re-reading the papers in the special issue illustrates how far social and environmental accounting has come – theoretically, empirically, politically – in 20 years, but also how far it has still to travel. Many of the elements of those developments and gaps were more than hinted at in the special issue. We have already made mention of the influence of Power's observations of how all accountings in making things "visible" may well make others "invisible" and the way in which calculative rationalities may intrinsically exclude the possibilities of authentic relationships (Power, 1991, p. 36). Although still not universally accepted, such insight is widely accepted, (see, for example, Broadbent *et al.*, 1997; Lehman, 2006). Empirically, there is now no shortage of disclosure studies – although relatively few are both international and analytical (see, for example, Kolk, 2003, 2008). The close reading of texts has perhaps been slower to appeal to social accounting researchers but in the more recent work of Milne *et al.* (2009) and Laine (2009), for example, we are now seeing acceptance and employment of more subtle theories and methods as part of the social accounting arsenal.

Equally, we suggest that it is important to recognise that the special issue appeared at about the same time that the critical theory critique of social accounting was at its most expressive: Tinker *et al.*'s (1991) "middle of the road" blitz and Puxty's (1991) nuanced challenge to under-theorised social accountants were yet to be digested and responded to, (see, for example, Owen *et al.*, 1997; Bebbington *et al.*, 1999; Gray *et al.*, 1996).

This was a world (largely) before stand-alone reporting, before the integrated reporting initiative and pre-GRI. Climate change and "carbon" were not yet common currency. Although all the data about environmental and planetary degradation and social injustice was out there and readily accessible (Meadows *et al.*, 1972; Daly, 1980; United Nations World Commission on Environment and Development, 1987) mainstream commentators and researchers had yet to wake up to it. Sustainability was still not a mainstream notion[7] and, consequently, it had yet to be so tragically and criminally emasculated and trivialised. So the special issue, without our intending it, offered a brief insight into the tensions between deep and light green environmentalism: between reasonable managerialism and incrementalism versus the necessity of deep, fundamental and radical change in society and our methods of economic organisation. This tension remains in social accounting to this day despite the seemingly indisputable bodies of evidence that the gradualist optimism of the early 1990s (of which we also were guilty) is not going to deliver the level of change within the timescales now required, (York *et al.*, 2003; Meadows *et al.*, 2004).

However, the most striking reaction on revisiting the special issue is the extent to which the papers did – or more accurately did not – come to represent what "green accounting" would become. That is, beyond the development of Power's influential thesis and the continuing advancement of studies of social, environmental and sustainability (sic) disclosure, the themes represented in the issue remain sadly, under-developed[8]. This may be interpreted as a simple mis-judgement on our part – and that of the authors in the issue – as to what accounting could and should become. Maybe our conception of environmental accounting was simply incorrect.

Such a suggestion would, however, be too trite and too easy a solution. The data on planetary destruction, species stress, eco-system extinction, poverty and social dislocation is overwhelming (UNEP, 2002; WWF, 2008; Meadows *et al.*, 2004; United Nations Millennium Ecosystem Assessment, 2005). Radical challenges (Maunders and Burritt), new visions (Hines; Henderson); margins work (Milne) and practical iteration (Laughlin and Varangu) are, we would suggest, among the most pressing and essential tasks to which academics can direct themselves in the face of the evidence. And yet, with notable and honourable exceptions, these themes remain largely underdeveloped within the accounting and social accounting literatures, (see also Milne, 2007; Owen, 2008; Gray *et al.*, 2009; Gray, 2010a). It is as though the wider lessons of systems thinking, its encouragement of more holistic and interconnected perception and analysis, the awareness of complex interplay between planet, life and humanity has been lost: context (if viewed at all) is viewed narrowly and functionally. Put simply and directly the pressing planetary interconnected systemic problems are either not recognised at all or are neutered and reduced to much smaller disconnected concerns and issues.

Of course there are many possible explanations for this situation (and we will return to this later) but, broadly, it remains something of a surprise that the visions, challenges and opportunities offered by the issue have, to date, been embraced to such a small degree.

One way in which we might explore this is suggested in the heuristic shown in Figure 1. Figure 1 is initially stimulated by the diagram used in Power (1991)[9].

The starting point (at A) is broadly the macro concern that we might all share about the survival of both current and future generations, the survival of other species and humanity's relationship overall with the planet. It is, we suggest, the source of the underlying values that drive, or rather should drive, all forms of action and activities.

The actions we are most concerned about here are those of the corporations[10] and, ideally, the concerns of sustainability should feed directly into the thinking and actions of corporations (at C). After all, it is the economic functions and markets which tend to exercise us and which, broadly, provide much of the basis for current concerns about sustainability, (see, for example, Gray, 2010b).

That (especially western) society does not have corporations which are directly capable of recognising or responding to such planetary concerns is hardly contentious or surprising. Thus there is always a need for regulation and regimes of control and governmentality, through the State and civil society, that provide (at a minimum) the

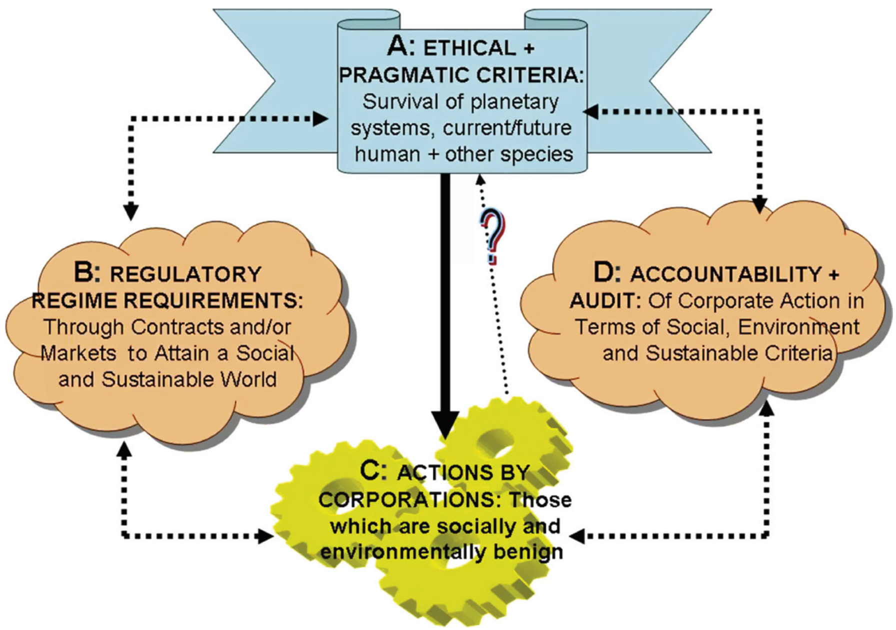

Figure 1.

"rules of the game" by which markets operate and the means of coercion to encourage desired performance. The regulations and regime(s) at (B) should, one might hope, direct the actions at C and be, themselves, a reflection of the values at A. (The naivety of this simplicity might be mitigated by some thought about "ideal types").

The final element in this interconnected system is at D which is intended to represent the accountability and audit system – what is for many, the heart of the social accounting project. This system, drawn widely, is intended to report on; the aspirations at A; B's regulatory requirements; and, of course, C's actual activities. It is principally in D where social accounting and audit works and from whence it draws its value. The point to stress, and stress again, coming from this simplistic heuristic overview is that social accounting and auditing are not simply some stand-alone, isolated, activity. They are, and should be part of a complex interconnected system from which they derive their meaning and purpose. Too often this is forgotten.

If we can be permitted a little more licence, we could use Figure 1 to reflect on how we might position the papers from the special issue. In so doing we might retrospectively identify gaps in the special issue and, consequently, try to see what has happened since this time to fill these gaps. Figure 2 tentatively attempts this mapping - albeit that not too much should be to read into this portrayal. As a heuristic, it offers one way of looking for gaps in the literature. It is sobering to see how many there are – see also, Milne (2007).

Naturally enough, not all of the papers fit neatly into the heuristic but a brief explanation of Figure 2 may be in order. Henderson (1991) seeks to open up the societal agenda (A) and the regulatory processes (B) – her concerns do not extend to the management or control of corporations but rather to the underlying essence of what a civilised society might be. Laughlin and Varangu (1991) is located at the heart of the

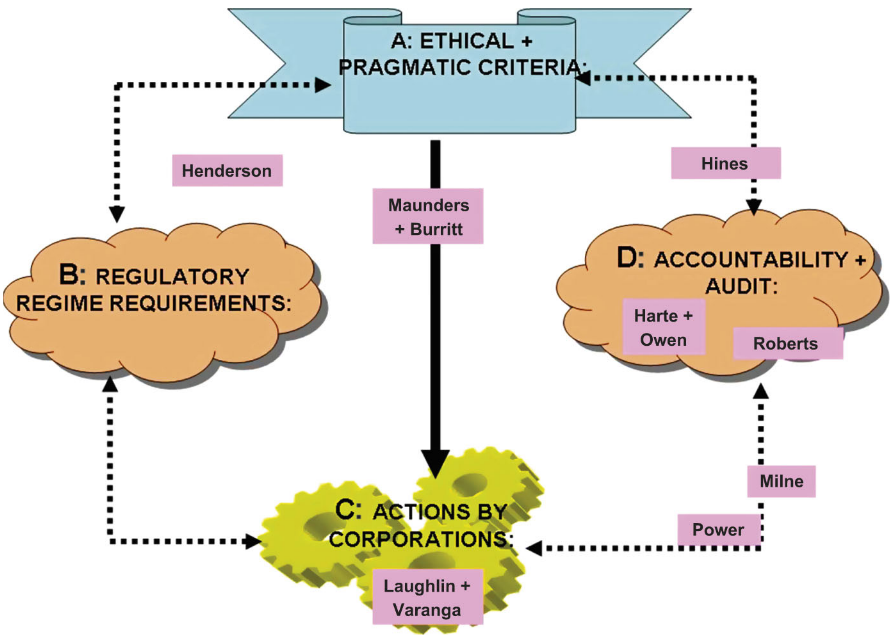

Figure 2.

organisational level at C. Yet while its location is clear, its linkages either to the regulatory authorities (at B) and society more generally (A) are assumed rather than demonstrated. Milne (1991) and Power (1991), on the other hand, are concerned, in different ways, about the nature of the linkage between the corporations (at C) and social accounting and auditing practices (at D). Neither, however, made the linkages back to A or B explicit (and it will take their later work to begin to develop this set of linkages in very different ways). Harte and Owen (1991) and Roberts (1991) lie within the practices of social accounting (at D). Harte and Owen's (1991) exploration of voluntary social accountability practices effectively ignores the regulatory requirements at B and they leave the rationale for these voluntary disclosures unexplored. (Although, again, their later work starts to fill in the gaps). Roberts (1991), on the other hand, links her survey of reporting practices across Europe to regulatory requirements – but without actually articulating clearly what these are and whether the resulting reports satisfy these requirements. Societal expectations (at A) are largely unexamined.

Maunders and Burritt (1991) and Hines (1991) are asking much more fundamental considerations of us. Although concerned with accountability (understood broadly), with a focus, therefore, on the nature of the linkages between C and D, they try, in their different ways, to bring an understanding of A into their analysis. Unlike Milne and Power, they raise questions as to whether anything that remotely constitutes accounting or audit could even get close to the accountability of corporations that is required. In fact they go further, in different ways, to be clear that any involvement of accounting, in almost any sense, could do more harm than good in terms of providing any meaningful form of accountability. The judgements underlying the papers are explicitly based on assumptions about the values at A.

This, as a heuristic portrayal, clearly has its limitations but it helps us depict how many important themes were touched on in the special issue and how many were not developed as much, if at all, as they could and should have been. Discussion of A and B and their linkages to C, (in Figure 1), were largely missing from the special issue (although Henderson, Maunders and Burritt; and Hines all have things to say here). Yet these concerns are vital as a precursor for understanding what the nature of D should be, the organisational issues that need to be discovered (i.e. the linkage between C and D) and how this should lead to relevant forms of accountability to societal values (i.e. the linkage between D and A). Understanding of these interconnections is a challenge with which humanity continues to grapple and is clearly not only an oversight of these papers. Our point here is, though, that it is the lack of recognition that we do not understand and are not consciously addressing these connections that remains the worrying part of the papers in the special issue and, as we will see, subsequent work.

The special issue did touch on practices at the organisation level (Laughlin and Varangu) and therefore helped, in a very limited way, to open up an engagement with the internal practices in C. Similarly, the special issue achieved some advancement in terms of accountability: indeed we see three achievements here. First, it set in place, for better or worse, the value and importance of surveys of social accounting practices through the Harte and Owen and Roberts papers. Second, it raised serious questions about what should be the nature of these social accounting and audit practices, through the papers by Milne and Power. Third, and finally, it questioned, at a fundamental level, through the papers by Maunders and Burritt and Hines, whether the involvement of anything that resembled or could be called social accounting and auditing could provide the accountability that is required. The special issue, therefore, opened up agendas, and made some important contributions – notwithstanding that it still missed, (as often continues to be the case) a great deal relating to the important interconnections within which social accounting sits.

With this critical reflection in mind we now turn to our mid-term report and future conjectures.

4. How far has social accounting come: a mid-term report?

Prior reviews of social accounting have (for example) catalogued the literature and/or castigated its proponents for (variously) naivety, a lack of engagement, the use of limited methods and/or a failure to reform global financial capitalism, (Cooper *et al.*, 2005; Everett and Neu, 2000; Gray, 2010a; Milne, 2007; Parker, 2005; Puxty, 1986; Tinker *et al.*, 1991). In the face of the exigencies of (un)sustainability there is clearly no room for complacency but by any normal criteria the emergence of the "field" of (social and) environmental accounting (Hambrick and Chen, 2008) has been and remains dynamic and diverse.

Since the special issue four specialist journals in the field of social accounting have been inaugurated (*Advances in Environmental Accounting and Management*, *Issues in Social and Environmental Accounting*; *Social and Environmental Accountability Journal* (the CSEAR house journal) and *Sustainability Accounting, Management and Policy Journal*). This is in addition to those accounting journals which represent the bedrock of the field (most notably, *Accounting, Auditing & Accountability Journal*, *Accounting Organizations and Society*, *Accounting Forum* and *Critical Perspectives on Accounting*) as well as those journals that regularly publish accounting material in the field (journals such as *Business Strategy and the Environment*, *Greener Management International* and *Journal of Business Ethics*). In addition, special issues in social and environmental accounting are relatively commonplace (see, for example, *Accounting Forum* (1995, 2007), *Journal of Cost Management* (1995), *European Accounting Review* (2000), *Journal of Investing* (2000), *Accounting Education* (2001), *Greener Management International* (2002), *Journal of Cleaner Production* (2006), *Business Strategy and the Environment* (2006), *Accounting, Auditing & Accountability Journal*, (2007, 2010)). The literature, at the very least, is voluminous.

In the last 20 years the social accounting literature associated with the typical "core" areas of accounting has grown but has not become a significant presence in the mainstream literature. Financial accounting still tends to see the environmental and social issues as just another potential cost or liability (see, for example, Hughes, 2000; Institute of Chartered Accountants in England and Wales, 2004; Hassel *et al.*, 2005). Management accounting similarly has responded only at the edges – typically around "the business case" (Epstein, 1996; Bennett and James, 1999; International Federation of Accountants, 1998; Burnett and Hansen, 2008) although there have been attempts to push the margins of the subject matter in more engaging and innovative ways, (Milne, 1996; Norris and O'Dwyer, 2004). While taxation remains, as it does throughout much of accounting research, something of an un-explored desert, auditing has attracted significant attention from a number of perspectives, (see, for example, Collison, 1996;

Ball *et al.*, 2000; Cooper and Owen, 2007). Elsewhere, though, work is diverse and vibrant.

Questions around the disclosure of social and environmental data undoubtedly dominates research on social accounting since the publication of the special issue, (Milne, 2007; Parker, 2005). Much of this research has been routine descriptions of disclosure practices and/or attempts to link disclosure to theoretical explanations. Much of it also continues to pursue that holy grail of a reliable, non-tautological relationship between a range of corporate characteristics and social performance, financial performance and social/environmental disclosure, (Gray, 2006; Murray *et al.*, 2006). However, as the examination of these matters has become routinised so have key scholars shown how such routine need not be an excuse to eschew the pursuit of clever and important questions and the adoption of more subtle and nuanced method. The work of, inter alia, Nola Buhr (e.g. Buhr, 2002), Craig Deegan (e.g. Deegan and Blomquist, 2006), Markus Milne (e.g. Milne *et al.*, 2009) and Den Patten (e.g. Blacconiere and Patten, 1994) exemplifies the quality of nuanced scholarly pursuit.

The increased sophistication of the research endeavour has, importantly, not been restricted to the more positivist methods. One notable thrust which has energised the literature has been the explosion of fieldwork[11]. This work has not only increased the understanding of the forces and impediments around the adoption of social and environmental issues within organisations but has offered insights into how the discourse around social and environmental issues is managed and how the "art of the possible" can be increased at the margins. Equally encouraging has been the reporting of fieldwork which acted as an essential input into the steadily growing range of "new accountings". If social accounting has a pragmatic element, it is that some practicability can be envisioned and new accountings derived. Many of the growing library of potential accountings emerge through the direct intervention of the researcher in field situations[12].

Although perhaps to a lesser degree, theorising and critique (some of whose seeds were perhaps planted by the special issue) have continued to develop. Power's work continued to be influential in helping inform the environmental accounting research agenda (Power, 1994; Gray *et al.*, 1995; Collison, 1996; Cooper and Owen, 2007) and Lehman's powerful analyses have offered constructive challenge to the simple assumptions of accountability that run through much of social accounting (Lehman, 1999, 2001; Gray *et al.*, 1996; Gray, 2010b). Maunders and Burritt's deep ecology critique continues to echo in the literature (see, for example, Andrew, 2000; Gray, 2010b; Everett and Neu, 2000; Milne *et al.*, 2006) and although the critiques from neo-liberalism and from critical theory have, unfortunately, not been as active it may well be that social accounting is showing a more nuanced understanding of the theoretical terrain (Tinker and Gray, 2003; Deegan, 2002; Brown, 2009). More generally, though, there appears to have been a contentment within social accounting to operate within a relatively narrow range of theoretical spectra dominated by stakeholder and legitimacy theories, (see, for example, Gray *et al.*, 2010). The visionary, the new economics, and the enchantment of simplicity all seem almost entirely absent from social accounting however (as indeed they do from much of social science!) with the possible exception of some of the "first nations" and culture explorations (Gallhofer and Chew, 2000) and some of the more exploratory pedagogic themes of the literature. Social accounting has a long history of combining research and educative interests (see, for example, Mathews, 1995) and this has continued in, for example, Gordon (1998) and, especially, in Thomson and Bebbington's (2005) work.

Other themes which were absent in 1991 and which are apparent in the research literature since include the relatively newly emerging concerns over NGOs (Unerman and O'Dwyer, 2006), the third sector (Osborne and Ball, 2010) and the public sector (Ball, 2002). Although attempts so far to generate a "finance equivalent" of social accounting (McGoun, 1997) have been relatively unsuccessful there is an increasingly important presence in socially responsible investment (see, for example, Kreander, 2001). In addition, new recognitions and responses to emerging issues are happening all the time – perhaps most notably at the time of writing are carbon accounting and trading (Bebbington and Larrinaga-Gonzalez, 2008; Lohmann, 2009).

So, how might this be encapsulated? Social accounting is clearly a diverse and vibrant area of research (Parker, 2005) and for reasons which are rarely immediately obvious it, like so many academic fields, has blossomed in some areas, has exhibited novelty and dynamic innovation in others while, inexplicably, ignoring clearly important themes and possibilities elsewhere. That social accounting is no less guilty than other disciplines and fields of appearing to follow fashions and trends is a little disappointing.

In terms of Figures 1 and 2 these changes involve an overwhelming concentration on and development of D (accountability and audit). To a worrying extent this focus has left the interconnections to elements A (the over-riding criteria), B (the regulatory regime) and C (the actions of corporations) relatively un-examined and probably underdeveloped. The expansion in the description of social and environmental accounting practices (D in Figures 1 and 2) has been considerable. There has been a commensurate rise in the sophistication of these studies although this has been accompanied by a diversity of intent from those who embrace a more Kuhnian (Kuhn, 1962, 1970) "normal science" approach to their insights, without consideration of the underlying "paradigm" (A to C in Figures 1 and 2) that might make such insights understandable and, in the final analysis, open to question. Unfortunately, the growing awareness of the nature of practices in organisations (both that of reporting, D, and the field-based work at C) still remains only occasionally embedded in a critical sense of what society and regulators believe to be appropriate behaviour from corporations and how such practices reflect (and thereby reveal) the political patterns of the society. There is a growing serious literature which examines the exigencies of sustainability, a moral basis for a society and the regulation and regime(s) indicated by this critique (A and B in Figures 1 and 2). Certainly there are more pockets of analysis of how an understanding of A and B will and should influence C. Some of this is now filtering into prescriptions about the nature of accountability – the links between C and D in Figures 1 and 2 – and even the practices in D itself. These prescriptions have been primarily accounting/audit focussed in nature – although not without challenge[13]. The continuation of a critical engagement as seen by Maunders and Burritt and Hines remains essential but far too often does not occur.

Equally, (reversing the order of the arrows in Figure 1), we can find work examining the morality of accountability (see, for example, Lehman, 2006; Shenkin and Coulson, 2007), as well as work on how accountability systems influence the behaviour but it is not obvious that the social accounting project as a whole has yet embraced such behavioural issues – or that it has fully embraced an understanding of how corporate activity itself influences regulatory frameworks and, more substantially, morality and accountability. It is failures such as these that seem to inspire Spence *et al.* (2010) and there is clearly more work to be done here.

We might well conclude that social accounting has made considerable advances but also continues to leave considerable gaps. Put simply and directly: innovative work struggles to get a foothold in the welter of the normalising, quasi-scientific tendencies of much of the business, management, accounting and finance literatures[14]. How do scholars and communities recognise and maintain the wider picture and its interlinked framework when rigour is judged not by speculative, innovative, interconnected thinking but essentially by standards that are determined by the marginal additions to knowledge provided by similar narrowly based previous studies?

With this in mind we turn to our more speculative, forward-looking, analysis.

5. Speculating on the issues: looking forward

There are many ways in which we might use the foregoing as a springboard for future intellectual journeys, but we will take Power's themes and, not least because we are both relatively obsessed with issues of accountability, explore what accountabilities might be usefully developed and trace the implication that this has for business and economic organisation.

One way of seeking to understand a society is by teasing out its relationships and, particularly in our present case, the relationships between (and within) civil society, the market and the state. Accountability can be thought of as one of the mechanisms by which these relationships are negotiated, articulated and developed, (see, for example, Ebrahim and Weisband, 2007). Accounting, at its broadest (and stretching rather) might be thought of as the recording and control systems by which the elements of civil society, the state and the market define, articulate and monitor the behaviours by which they will be judged and held accountable. In this sense, social accounting is concerned with exploring how the social and environmental activities undertaken (or not, as the case may be) by different elements of a society can be – and are – expressed. In essence, how they are made speak-able - even knowable. So the process of social accounts then offers a means whereby the non-financial might be created, captured, articulated, and spoken. The analysis of such accounts – and their absence (Choudhury, 1988) – provides a basis through which social accountability can clarify how the relationships which are largely dominated by the economic (Thielemann, 2000) might be re-negotiated to accommodate – or even to prioritise – the social and the environmental within these relationships.

There is a growing consensus (and concern) that we occupy a world lacking intimacy, closeness (Rawls, 1972; Gray *et al.*, 2006), active communitarianism (Lehman, 2001), substantive means of dialogue (Cooper and Owen, 2007) or even the wherewithal to equate responsibility and power. In such a world, our capacity to deconstruct apparent relationships and offer new mechanisms for their re-creation (however formal this might seem) seems to be a potentially essential component of any reclaiming of democracy[15]. This alone might be motivation enough but the small matter of society's engagement with sustainability and sustainable development takes this out of the optional add-on and into the essential (Milne *et al.*, 2009; York *et al.*, 2003). If we are to directly confront, articulate and address sustainability and to offer counter-accounts to the specious nonsense that is spoken in its name becoming the mainstream in business and academic discourse (Gray, 2010b; Milne *et al.*, 2009), then there is a need for a multiplicity of social and environmental accountings and accountabilities and these may well come to sit at the very heart of how human society attempts to reconstitute its economic relationships within nature and between its peoples and species. Trying to understand social accountability in this way requires a re-drafting of our mental maps and starts to ask new and potentially innovative and challenging questions within a research orientation.

A number of thorny questions are suggested by such a perspective: many of which have occupied thinkers for much of modernity. These include such issues as: to what extent can and does civil society (taken in a world of sustainability to include future generations) exercise focused influence over the state? To what extent does the state successfully control the market and to what extent does such control necessarily include explicit regulation? To what extent do organisations respond directly to the preferences of civil society and the state? To what extent do larger elements of the market actually control the state and civil society itself? What forms of accountability are manifest and hence privileged? To what extent do such forms of accountability reflect corporate propaganda, existing regulation, the preferences of society and/or moral accountabilities, for example? And, crucial in the present context: what role can, do and should academics play in the articulation and negotiation of these questions and the development of the underlying relationships? (The work of, for example, Cooper *et al.*, 2005; Shenkin and Coulson, 2007; Spence *et al.*, 2010 all offer robust challenges to any sense of complacency that might be present in the academy.)

The most important thing for social accounting academic researchers to recognise is that their work should not be narrowly defined. Figures 1 and 2 make the clear suggestion that elements A to D are interconnected. Future work for many may well continue to be located in D. This is not a problem provided it is conducted with both an awareness of how A to C interconnect with practices and an explicit problematisation of what constitutes these elements. Given our embryonic understanding of A to C this may well shift attention to their nature as the necessary prior for further work on D; this would be no bad thing. What must be avoided in the future is the myopic, isolated and colourless concentration on descriptive studies of social accounting practices in D which has dominated research over the last 20 years.

Clearly seeking to address, definitively, these questions would require a jaw-dropping level of hubris; several lifetimes of thought and discourse, rather more space than this short essay can command – and rather more patience than any readers might be minded to exhibit. But at least the asking of such questions within this holistic societal framing might suggest some new ways in which we might perceive the field and look forward to some future potentials and action. One aspect of significance, of course, is the extent to which accountability and sustainability require substantial, as opposed to marginal, change in the relationships. To what extent can accountability and sustainability be developed within a "business as usual" framework (Milne *et al.*, 2009). To what extent are we discussing (as Milne *et al.*, 2009 so carefully outline) minor changes within the existing dominant (technological) social "paradigm", to use that well overused Kuhnian descriptor; a need for refinement and adjustment towards a new compromise of resource management or a deeply fundamental, radical shift to eco-development. (See Milne *et al.*, 2009 for more detail and supporting references; see also York *et al.*, 2003.) These questions are at least as essential now as they were

20 years ago and although the subtlety with which they are examined may have advanced, it is not at all obvious that any "paradigm shift", to continue the language of Kuhn, has been felt in the mainstream or that the increasing bodies of evidence are making any greater in-roads into mainstream culture – both inside and outside academe.

Speculation around some of the possible explanations for what we suggest is a conservatism in the academic pursuit, also offers some suggestions for possibilities through which new accountabilities and new accountings might be sought and considered. So, for example, Tuttle and Dillard (2007) employ institutional theory to explore why members of the academy seem to be so susceptible to research trends and fashions and find what they see as isomorphism exhibited by academics around identifiable and powerful institutional fields. Depressing though this might be, the argument is persuasive. Yet the inherently conservative nature of institutional theory as normally applied in accounting does not lend itself to suggesting especially radical new directions and, crudely, despite the opening up of a new institutional field (in the sense that Hambrick and Chen (2008) identify it) the conservatism as we see it might suggest isomorphic tendencies even within that new field (social accounting) itself. An alternative suggestion, drawing from Shenkin and Coulson (2007), is that we might suggest that the horizon-reducing tendencies of many academics is more generalisable than we might suspect. Perhaps there is a tendency for those who join an academic community to be drawn towards a homogenising of beliefs and pre-dispositions such that the unconscious skills (habits) with which they navigate the academic community converge. As the most pressing facet of this should surely relate to sustainability as opposed to an individually-focused, infinite-resource world this convergence is all the more bewildering. All we really know is what Hopwood (2009, p. 892) perceptively observed that: "...the mainstream of a great deal of accounting research is now the result of a complex set of institutional and personal factors rather than the need for a new understanding." What these "complex set of institutional and personal factors" are remains unclear and we are not, contrary to Tuttle and Dillard (2007), convinced that institutional theory has the answer to this question. But the tendency is clear and the effect on the development of "new understanding" is considerable and very disturbing.

Of course, it is inevitable that in an increasingly performance-orientated profession, dominated by pressure to publish in restricted journals and in a world where research training and its immediate pay-off are of increasing importance, to call for a more reflective and idiosyncratic scholarship may seem unjust. Novelty still emerges but the pressure is on explicit performance in narrow areas and this, inevitably, leads to a narrowing of focus and an embracing of instrumental reasoning. It is worthy of exploration whether the trappings of normal science (including performance according to impact factors and the like) and the exploration of the new, different and oblique are in conflict. Initial reaction would suggest that they must be. Nevertheless, how much sympathy we should have for this dilemma is a matter of some debate (Bebbington and Dillard, 2007).

We lack the wherewithal to explore either these potential analyses or the possibilities that they suggest – but the more one dwells on these matters, the more there seems to be a need for disruption and thinking outside of more traditional and "safe" acceptable boundaries. The leading edge of research and thinking of some 20 years ago knew this – as we saw with Maunders and Burritt, Milne, Henderson and

Hines. This disruption must continue through the employment of methods that succeed in exposing essential challenges (see, for example, Milne *et al.*, 2009) or through forms of engagement that are essentially based on notions of challenge, disruption and interconnected thinking such as the shadow accounts and external social audits (see, for example, Cooper *et al.*, 2005; Dey, 2007; CSEAR web site: "Approaches to Practice").

Critical engagement through wider forms of understanding and the development of what Spence *et al.* (2010) refer to as a new "discursive field" or even a new "academic field" (Hambrick and Chen, 2008) is only a start to what needs to be done. We need these developments but also active engagement with regulatory processes (element B in Figures 1 and 2) and corporations (element C in Figures 1 and 2) as well based on our new levels of understanding. Imagination and courage are needed to expose both the absurdity of the present academy and the vacuous and destructive mileu in which we research and teach. Whatever this new social accounting might be it will probably need to be generated by a new generation of academicians who have not been trained in instrumental careerism but have been supported in eccentric explorations by established (if still sceptical) members of the community. That is quite a challenge but clearly invokes that the unthinkable must eventually become thought.

More pragmatically and more immediately social accounting cannot settle quietly and comfortably into undertaking ever finer and more detailed descriptions of practices (an isolated and disconnected understanding of D in Figures 1 and 2). The issues are simply too important. To continue to restrict social accounting to such Kuhnian "normal science" creates a myopia and closure in thinking that is dangerous at best. What is continually required is some "joined up" systemic thinking (see Meadows, 2009) which recognises and self-reflects on its own limitations to grapple with the complexities of the world that it is trying to analyse – something which is far from any form of "normal science"[16]. We certainly are still a long way from this. It may never be achieved in its entirety but it should never be lost sight of as a guide to any scholarly contribution.

Where we think this leaves us and how such speculation might be taken on is the matter of the final short section.

6. Conclusions

Despite Parker's (2005) finding that the largest component of the social accounting literature is of a theoretical/essay/speculative nature, data collection and analysis remains essential to the research community – especially for neophytes coming through doctoral programmes. Trite though it might seem, data largely derives from extant practice and, consequently, current research must predominantly be a function of current and past practice. It is something of a tautology to state that current practice is essentially managerialist (at best); that disclosure is voluntary and not necessarily substantial; and that the business case must necessarily dominate the marginal developments in management accounting. The evidential basis of social accounting – just like the rest of social science – will be necessarily managerialist and conservative unless its practitioners exercise a conscious deliberate policy to formulate and pose the challenging questions and/or to deliberately manoeuvre themselves to work at the margins. There seems to be a reluctance among accountants to confront the really radical challenges. This does not seem to be the case with sociologists, for example, who appear to be managing fundamental critique in mainstream sociological thinking (see, for example, York *et al.*, 2003; Kovel, 2002). There can be no justification for accounting and accountants not to do likewise and social accounting must take a lead on this critical engagement.

One other approach that we see occasionally adopted to develop the margins (as Miller, 1998; sees it) is the response to Choudhury's (1988) call to examine absence. Absences abound: absence in practice (for example, refusals to report; absence of evidence to support public claims; or the lack of innovative accounts of (say) social justice); absence in policy (for example, the lack of compulsory disclosure requirements or GRI's apparent inability to abandon a linear approach which cannot – in all probability – approach sustainability); absence in academe (for example, the lack of concern with taxation or relative indifference towards employment issues) and, of course, Cooper *et al.*(2005) and Unerman and O'Dwyer (2006) have exposed the need for different sorts of accounts of, for and with civil society. All such pursuit of absence is likely to stimulate challenge and difference. We hope that the introduction of Figures 1 and 2 into the research literature of social accounting will help to highlight these absences. This heuristic is intended to provide a means of locating and perhaps even justifying a piece of research such that it can be seen to fit with and, add to, the interconnected set of elements that constitute the tentative framework of thinking contained in these Figures.

Equally important – although no less attracting of conflict – is the extensive levels of engagement undertaken by members of the social accounting community. At its most marginalist this involves direct involvement with policy and professional bodies, advice to companies and active involvement in a variety of local, national and international fora. At its more radical it involves deep engagement with the marginal, the new, and the different; conflict and confrontation and the empowerment of the other. This process of engagement – although still not fully reflected in research writing in the field – remains a major source of insight, novelty and creation, as well as frustration, conflict and compromise.

These are the concerns that might exercise us if, today, we were once again considering the editing of a special issue on social, environmental and sustainability (sic) accounting. The special issue was intended to be seminal and, 20 years ago today, it achieved that to some degree. It does not stand as the beacon or zenith that Sgt Pepper does in another context but neither did the special issue lead to the break-up of important partnerships: rather it represented the starting point of a vibrant community.

Were we to be setting out to produce such a Special Issue today, we might hesitate over whether this is what is required at this juncture; and whether we were now the right people to deliver it (Gray, 2010a). What we saw as the essential radicalism of 20 years ago, and what we now see as the heartbreaking refusal to face up to moral demands on a dying planet, might call for an alternative set of strategies that go beyond yet more words. The latter may not be what a radical, organic intellectual or the dying world more generally needs today. However, that is for others to identify, imagine and decide – a mantle that papers such as Spence *et al.* (2010) seem keen to adopt.

That the community is not as vibrant or as self-consciously innovative as it might be is no matter for finger wagging. Social accounting has at least as much to congratulate itself for as (say) critical accounting – which has also failed to sound the

Blue Meanies are fictional creatures who hate all music and beauty and who invade the world and destroy its peace. They attack and freeze all inhabitants and destroy all of the art and natural beauty. Blue Meanies are defeated by having poetry quoted at them as this causes them to burst into bloom with pink flowers and run away in confusion. (From the film *"Yellow Submarine")*

Blue Meanies are a metaphor for those factors which invade the world of scholarship, reflection, collegiality and enquiry and destroy its very essence. This might include such things as: performance measurement; publishing at all costs; career-mindedness; conservatism; mimeticism; self-advancement; selfishness; instrumentalism; journal rankings; focus upon citations; ad hominem attacks; grant grabbing and … accounting??????????

Figure 3.
The Blue Meanies

death knell of international financial capitalism. We blame the blue meanies who, in their original context, wanted to silence and marginalise Sgt. Pepper's band. These are the baleful forces of institution and control that engender individualism over collegiality; rigour over importance; normal science over innovation; publication over scholarship; student appraisal over education; and career over the issues at stake (see Figure 3). Like Sgt. Pepper we must expunge the blue meanies wherever they have a foothold and banish forever such small-minded, colourless and, in the final analysis, destructive beings and their thinking. The stakes are just too high and too important not to do otherwise.

Notes

1. The nomenclature "green accounting" speaks of its novelty in 1991. It is rare to see such a reference now when "environmental" (or ecological, or social or sustainability etc.) accounting is more usual. The term, "green accounting" does continue in the environmental economics field however but for no reason we can discern. The move away from the term "green accounting" echoed a wider (but by no means universal) move away from labelling environmental concerns as simply "green" – a move, we assume, which reflected an attempt to distinguish between a populist if restricted notion and a more substantive and serious consideration of mankinds' relationship with natural ecology.
2. Like all the other papers in this Special Issue of *Accounting, Auditing and Accountability Journal* this current paper is intended as a reflective and prospective piece considering the work contained in the "green accounting" Special Issue in 1991. That special issue was a very early example of what has become almost commonplace and in commissioning such a special issue on such an emerging field – and in laying down the foundations for a substantive programme of special issues – *AAAJ* confirmed its place as a major innovator in the accounting literature.
3. We will refer to the field generically as "social accounting" hereafter but that should be taken to embrace not just "green accounting" (of which more later) but the full range of social, environmental, ethical, responsibility and sustainability accounting, accountability, reporting, auditing, investment, costing and management. Attempts to define and delimit "social accounting" are probably unnecessary and counterproductive but, see, for example,

Thomson (2007) and Pestoff (2011) and see also Parker (2005) and Owen (2008) for different "counts" of social accounting literature.

4. Indeed, it remains striking that a key concern with employment, trades unions and employees in both critical and social accounting literatures has yet to fully re-emerge. Whether this mantle has been adopted by the intellectual capital and the human resource costing literatures is a moot point, (Roslender and Dyson, 1992; Mouritsen, 2006).
5. To do so inevitably raises the problem that "we" who undertake this retrospective are not the same "we" who edited the special issue. Not only is the past a different country but we are also different denizens of these countries.
6. Not the present author, but a close relative who is an engineer and expert in Canada on waste management rather than accounting.
7. It remains highly contestable whether it is "sustainability" that has become mainstream or the word "sustainability" has become used to mean that which is mainstream.
8. At least in the accounting and related literature. We introduce this comment as there is a vibrant theme around environmental management accounting that is explicitly managerialist but rarely finds its way into the academic journals, (see, for illustration, Jasch, 2009).
9. The Figure is intended heuristically and the linear functionality is perhaps misleading. Although we have recognised the reflexive nature of the relationships between the elements in the diagram, this reflexive nature is only briefly considered later in the paper. And see also Gray *et al.* (1996) for further development.
10. There is much dispute about this also. Our explicit concern here with corporations is not intended to suggest that other organisations are not of significant importance, (see, for example, Osborne and Ball, 2010). The heuristic might be taken to embrace all organisations and, with some further manipulation, might be applicable to civil society and the market. That is beyond our scope or intention here.
11. Examples include: Adams (2002); Bebbington *et al.* (2007); Bebbington and Gray (2001); Buhr (2002); De Villiers (1999); Friedman and Miles (2001); Georgakopoulos and Thomson (2008); Gray *et al.*(1995); Gray and Bebbington (2000); Gray *et al.* (1998); Larrinaga-González *et al.* (2001); Larrinaga-Gonzalez and Bebbington (2001); O'Dwyer (2002); Spence and Gray (2008).
12. Examples include: Adams (2004); Antheaume (2004); Bebbington (2007); Bebbington and Gray (2001); Cooper *et al.* (2005); Figge and Hahn (2004); Gray *et al.* (1997); Herbohn (2005); Jones (2003); Lamberton (2000); and Taplin *et al.* (2006).
13. Examples of work which might illustrate these trends include Cooper *et al.* (2005); Lehman, 2001), Spence *et al.*(2010).
14. Of course, examples of innovative work do manage to break through. One difficulty we face with providing a critique of a new field like social accounting is that such fields are not-context free. This is not the place to try to offer a coherent (although very much needed) critique of English-language social science research and its (if we may simplify) comfortable embracing of theoretical nicety at the cost of relevance, critique, organic engagement or challenge in a complex and far from ideal world. Social accounting may lack that theoretical sophistication due, in part, to a similar lack of theoretical coherence in the principle parent discipline of accounting itself and, in part, as a result of the very ambition to address novelty and place issues and problems before methodology and theory. To lambaste social accounting for failing to navigate this balance is unjust. However, despite the growth in theoretical lenses available to and employed by social accountants (see, for example, Gray *et al.*, 2010) social accounting academics seem no more immune than anybody else to the attraction of the immediate publication; the easier data set; and, for neophytes especially, the

need to learn their craft through relatively routine research methods. Navigating the truly radical and the truly theoretically sophisticated is a major challenge for the community.

15. The formality of the accountability appears to be equivalent to the distance and formality of the initial relationship itself. In a world of distance, formality and power inequalities, formal accountability – even procedural accountability – has its place (if only in a way to seek to disrupt relationships). In a world of closeness, relationships are more intimate and the accountability is appropriately more diverse and informal. It seems as though a world of an interactive communitarianism (as envisaged by Lehman (2001)) would be closer to these ideals of closeness.
16. Using the descriptors of Figure 1, this requires that A's requirements should determine the nature of B's regulations over the actions of C; which also should be led by A directly. D, on the other hand, which is at the end of the process, needs to be able to report on the actions of C in an accountability for A's values and concerns.

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Further reading

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We've come a long way! Maybe! Re-imagining gender and accounting

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Received 29 November 2010
Revised 20 April 2011
8 May 2011
Accepted 9 May 2011

Abstract

Purpose – Transforming gender research in accounting is possible, desirable, and promising: the past few decades have included prescient work and expansive theories. The purpose of this paper is to reflect on the legacy of the 1992 special issue "Fe[men]ists' account" and urge new linkages and contexts for a continuation of visionary inquiries.

Design/methodology/approach – By reviewing pioneering feminist research in various disciplines, the author opens the margins and boundaries of gender-in-accounting research. Innovative multidisciplinary works from different regions of the globe reveal methods for challenging entrenched premises and recasting new meanings.

Findings – Reflecting on our embedded ideas, expanding boundaries, and imagining new areas of inquiry are not only plausible, they are essential, for contesting repression and discrimination and advancing social justice.

Research limitations/implications – Tying the current rhetoric of global neo-liberalism to contemporary feminist struggles, the paper illustrates the significant consequences of economic globalization on women, and accounting's connection. As there is no single story regarding gender, research exploring the unexplored has precedent in accounting literature, providing a foundation for new insights and enhanced possibilities for advancing and transforming the field.

Originality/value – The paper re-imagines the accounting-gender dilemma, offering practical yet expansive research concepts regarding values, class, the construction of gender, and the impositions of economic structures.

Keywords Accounting, Gender, Feminism, Accountability, Women, Neo-liberalism, Violence, Social construction

Paper type Research paper

Section 1
Introduction

> This story is neither neat nor perfect. Rather, it is the tale of struggle and compromise as well as gain and loss (Bettye Collier-Thomas, 2010, pp. xxvii).

The research support of Hofstra University is gratefully acknowledged. The author is indebted and grateful to the many scholars developing gender-accounting research, and regrets if their specific contribution is omitted here. Thanks for the thorough reading of the paper and insights by Martin Brown, Peter Cross, Leni Goodman, Eva Kant, Carole Lapidus, Ellen Lus, Margaret McGinty, Fahrettin Okcabol; and thanks to two anonymous reviewers, and for the steadfast encouragements of Garry Carnegie.

(Dedicated to the memory of three amazing and beloved women: my grandmothers, Esther and Bessie, and my dear mother, Lillian.)

Accounting, Auditing
& Accountability Journal
Vol. 25 No. 2, 2012
pp. 256-294

0951-3574
DOI 10.1108/09513571211198764

> The power of women and girls ... is one of the greatest forces for global transformation (Jensine Larsen, 2010).

> Why do we experience such difficulty even *imagining* a different society ... Our disability is *discursive*: we simply do not know how to talk about these things any more (Tony Judt, 2010, p. 34).

Feminist research has long been associated with boundary expanding versus boundary-preserving dynamics. By revealing deeply embedded prejudices, challenging discriminatory world-views, and re-configuring meanings, feminism's *raison d'être* is: transformation. In urging empowerment, exposing marginalities, and confronting abuses, feminism embodies a long history of championing change. It has advocated for emancipation, defied hierarchies, and celebrated multiplicities and alternatives. In the previous special issue, "Fe[men]ists' Account" (*AAAJ*, 1992), this legacy of unconventionality was represented in theories uncharacteristic of traditional gender-and-accounting research; it was an issue in which new ideas were developed, contested, and fostered. Authors embraced revision and exposed consequences of repressive economic structures.

The opportunity here, to write on developments in the area of gender-in-accounting, and the issues that have been debated and emerging since 1992, is welcomed. It is also daunting given the complex dynamics of culture, class, race, and power. Additionally, there have been extraordinary evolutions in the field of gender, including amplified awareness of the unthinkable mistreatment of, violence against, and human rights abuses toward, girls and women. Under such circumstances, defining an appropriate terrain on which to write is humbling.

My goal is straightforward: choosing for this article the aim of stretching our gender-in-accounting discourse once again with theories from feminist, philosophical, and historical writings. As with other papers in this current Special Issue, this paper examines previously cultivated work, specifically the 1992 Special Issue "Fe[men]ists' Account", and reflects two decades later on how those landmark articles fostered, advanced, and changed the dialogue of gender in accounting, utilizing broad and diverse theories and conceptualizations of the field. Behavioral accounting, environmental accounting, forensic accounting, and radical accounting all utilize research innovations in varied disciplines: economics, finance, and sociology (to name a few). So why not, in moving feminist accounting research forward, look again at innovative and pathbreaking work in related crafts as a way of "mining ideas"? Advancing sexual rights, promoting action, challenging racism, classism, sexism, ageism, ability-ism – all the isms – and evolving social justice – necessitates openness in our ways of imagining and relating to each other (See, e.g. Barsamian, 2000; Bell, 1987; Chang, 2008; Faludi, 1991; Giddens, 1979; Gilroy, 2000, Hall *et al.*, 1978; Hines, 1992; Judt, 2005; Said, 1978; Skloot, 2010; Waring, 1988; West, 1993.). In light of the need for new visions, pioneering research informs this article – continuing the advancement of the gender agenda. Questions will remain, but the outcome of this paper includes diverse recommendations and practical applications.

There has always been a discourse creating aspect of the accounting profession with no one history or truth (See, e.g. Arnold, 1999; Arrington and Francis, 1989; Briloff, 2001; Chua, 1988; Chwastiak, 2001; Chwastiak and Lehman, 2008; Ciancanelli, 2010; Cooper and Neu, 2006; Dillard, 2009; Dillard and Reynolds, 2008; Gallhofer, 1998;

Hines, 1988; Laughlin, 1999; Lehman, 2006; Lehman and Okcabol, 2005; Llewellyn and Milne, 2007; Merino and Mayper, 2001; Mitchell *et al.*, 2001; Neu, 1992; Sikka, 2000; Young, 2006; Young and Oakes, 2009). Accounting's active, re-invention of itself is of particular concern for critical research and gender-in-accounting. Our accounting discourse becomes part of social practice, it contributes to the creation of meaning, and it becomes part of the reality by which we live our lives. The notion of accounting objectivity is characteristically used by the profession to establish its legitimacy and ethical high ground. But we know better. Its factual basis is suspect, its myth making legendary. We know accounting as subjective, socially constructed and mutable.

These ambiguities provide an exciting and expanded space for academic research; and they suggest an academic responsibility for shaping the terrain of gender politics and accounting work. The objective of this paper is to do just that. In order to make changes, we must first imagine them (Steinem, 2010). We must perceive new ways as plausible, legitimate, and worthy. And then, we must consciously re-evaluate, and push our boundaries once again.

The main aspiration of this paper is for re-imagining how we view the landscape and possible worlds of gender and accounting. The article proceeds, in Section 2, with "The thrill is gone?" a brief review of where gender-and-accounting has been, and a practical example of how thinking differently in a research setting – "just by changing the question" – can be profound in establishing a new reality and challenging policies toward women.

Section 3, "*Vive la difference* or indifference?" offers multidisciplinary theoretical frameworks in different regions of the world. These perspectives are illuminating: describing research and ideas in ways different than our usual readings. Section 4, "The 'F' word; are we Ghetto?" looks at successes as well as dangers in gender research and ponders our predicament regarding the limits of the accounting-gender research to date. Section 5 examines gender issues with particular perspectives from the USA, looking at over 40 years of change, including triumphs, myths, and the labor market. Section 6 extends the discussion on valuation, noting the impact on women with research recommendations re-addressing and re-casting accounting possibilities. Section 7 further discusses values in the context of statistics on women and violence and also presents the milieu of neo-liberalism as it has had such significant contemporary impacts. Section 8 provides conclusions, and a "small wall".

Section 2

The thrill is gone?

The 1992 feminist special issue promoted nuanced discussions of gender: authors examined conflicts, economic rights, philosophy, global discrimination, and ecology (see, for example: Ciancanelli, 1992; Cooper, 1992; Gallhofer, 1992; Hammond and Oakes, 1992; Moore, 1992; and Welsh, 1992). A diverse discourse in the volume developed, noting that feminist theories themselves could be simplistic, naïve, co-opted and negate the needs of the already underrepresented. Researchers acknowledged the need to break silences on critical issues of survival, and they confronted unequal economic and power distributions while advocating liberating theories and practices. The work was creative, imaginary, inventive, and boundary expanding.

Sixteen years later, Broadbent and Kirkham (2008) perceptively visit the debates in their *AAAJ* special issue "Accounting and gender revisited" (see, e.g. Dambrin and

Lambert, 2008; Dillard and Reynolds, 2008; Haynes, 2008; Komori, 2008; Parker, 2008; Walker, 2008). While acknowledging the prescience and boundary-expanding work taking place, Broadbent and Kirkham lament the lack of greater advancements since the 1992 publication of Fe(men)ists' Account[1]. They question: "Why had we not moved on? … Why had the ground-breaking work that had appeared … in 1992 not been built on and replicated?... at least [in researchers] asking themselves if and how gender might impact on both the questions they were asking and the understandings they were seeking"? Walker (2008, p. 582) concurs with their lament, stating, "Whereas feminist historians and historians of gender boast substantial advances in research and transformative impacts on the wider discipline of history, similar momentum is less evident in accounting history". He suggests core themes to be explored would include "the oppression and subordination of women, the public-private divide … investigating socio-cultural relations and the construction of identities" (Walker, 2008, p. 582). So, what would it mean to move on?

Before exploring what moving on would look like, we keep in mind the inheritance of the 1992 special issue. Lehman's introduction is intent on the historical and international precedent of gender issues, observing, "History has shown that the brunt of chaos, crises, and transition is often borne by women of all classes, races, and backgrounds" (Lehman, 1992, p. 4). In describing the shifting political dynamics after the crumbling of the Berlin wall, and the concurrent dismantling of social protections and rights for women, we see the precursor of the breakdown illustrated in this paper, below regarding Russia and in Section 5 regarding Poland. Disputing the "implication that one can resolve economic issues [justly] by excluding the interest and needs of one half of the population" (Lehman, p. 10) the research foreshadows recurring assertions in accounting gender work: the ubiquitous separation of social and economic spheres rationalizes the denial of power for women, silences theories, obscures visionary possibilities and disrupts transformative ways of knowing. The article's exploration of valuation in market economies, the probing into the dynamics of culture, and the inquiry of the (unequal) gender division and hierarchy of labor, also foretells research on gender-in-accounting extending to a multiplicity of issues. These include the roles of divergent economies, social and labor policy, and violence, and their impact on women – the emergent research of this article.

Advocating the work of *Hélène* Cixous and other French feminists, Cooper's, 1992 contribution dislocates meanings previously embraced. The article "attempts to present a fairly new, radical and remarkably exciting philosophy of praxis … as a way of seeing the world and a guide to action … it empowers women … [and] also liberates men … it allows for difference; it opens new possibilities" (Cooper, 1992, p. 16). Challenging our accepted, unreflected on, and regressive understandings – particularly those relating to women and the environment, Cooper's work stands accounting on its head. Accounting for what, when environmental degradation is named an "externality", or ignored, or considered a static market exchange needing a "price"? And accounting for whose understanding, betterment, and vision?

Future researchers might ponder: "whose accountability is discharged?" By accounting's logic and accounting's language all is well, equal, and safe: for which social groups she asks? Accounting practice denies and obfuscates any claim or participation in social injustice or in detrimental activities. Rather than be co-opted by binary thinking, corrupt logics, and solutions that are in fact limiting and contradictory, feminist research in accounting is better served by remaining outside the pull of such logic, devoted instead to visualizing many differences. In this call, Cooper sets the foundation for the continually disruptive work of the genre.

Preserving the political economy emphasis for feminist analysis, Gallhofer is concerned with the erasure of class in some French feminist writings. Gallhofer's advocacy is to more prominently tackle issues of political praxis, noting that first-world abundance implicit in elite feminism is a dangerous simplification and abstraction from the severity and diversity of problems imposed on women across the globe given the threats of global capitalistic systems. Challenging the privileges of certain groups implies consequences and activism, such as the redistribution of wealth and the "active involvement in political actions as part of the story or integral to the possibilities of feminism" (Gallhofer, 1992, p. 53). Gallhofer's research supports the analysis of class and the urgency of political challenges to international global capitalism as central to feminist work in accounting, themes reiterated throughout the subsequent two decades of gender research and highlighted here in Sections 6 and 7.

Hammond and Oakes ask, "What would a feminist accounting look like? Is such a thing possible? These questions may be unanswerable. There are many different definitions of feminism, so the notion of one true feminist accounting is unimaginable" (Hammond and Oakes, 1992, p. 52). By providing a "theoretical tutorial" of several major streams of feminist thinking in the USA, incisively distinguishing advantages, disadvantages, and implications, their work provides an inspiration for gender-accounting research to form an accounting with emancipatory potential for all women, underscored by their belief that positive political change is more important than theoretical purity. This view is replicated with many subsequent gender-in-accounting researchers, disturbed by the inadequate transformations in emancipatory accounting practice, continuing to question where power resides, providing nuanced discussions of gender conflicts, promoting the needs of the already underrepresented, and providing inspiration for gender, race, and ethnicity research.

The title of Welsh's contribution addresses one of the more fundamental questions in feminist research: how do we conceptualize "The construction of gender". Welsh subtitles her work: "Some insights from feminist psychology", highlighting her perspective and emphasis: contributing to the debate on gendered roles, the social construction of gender, and power hierarchies. Ciancanelli observes that Welsh's input is significant, but it is insufficient. In regard to differences in power relationships, limiting discussion to "the individual" can do more harm than good; and such restrictions cannot be sustained very long. "Individuals, after all, exist in time and place and are shaped by a pre-existing social and political environment" [and thus] "gender is best seen (1) as a process (rather than fixed, immutable, given) and (2) rooted in asymmetric power distribution (rather than in biology) [with] attention to the dynamic interplay between the individual and broader social structures, social memories and socialized needs" (Ciancanelli, 1992, p. 133). Thus one needs to expand the research to perceive the distribution of power and authority in organizations as neither random or meritocratic but part of social stratification in the larger society. As with any stratification, whether on "the basis of class, race, sex or business function, [they] are social constructions. They are not in any sense biological or natural" (Ciancanelli, 1992, p. 136). These insights provide the foundation for the significant accounting-and-gender research that has proliferated regarding nature versus nurture, analysis of organizational structures within social milieus, and the global inequality in economic systems, exemplified throughout much of the paper.

It ain't necessarily so

One poignant illustration of foresight and re-imagining research took place in the early 1990s in Russia within the newly formed Moscow Center for Gender Studies. A time of transformation from state to market economies, and social upheavals as well, the researchers could not agree with the undercurrents of the media news. It was reported that Russian women, when asked if they were given the opportunity to quit their current job, overwhelmingly replied yes: approximately 80 percent of women answered they would leave their current job. The data was presented as proof that women "wanted to return to the home" and became a rallying point for a smorgasbord-of-interpretations of "women's desire" and social policies. The statistic was used as: a rationale for eliminating women from the workforce; a justification for eliminating quotas for women in public spheres; a validation for disbanding maternity leaves (of full or partial pay for 6 months to 3 years); and as a defense of "special treatment" regarding women at work and restricted access to certain jobs. Researchers at the Center were convinced that the rhetoric gave a slanted and simplistic view by indicting all state socialist policies toward women and granting a blanket celebration of the market economy for women.

Perplexed and disbelieving, the researchers replicated the survey. They visited the same factories and bureaucracies and in a brilliant twist, they asked the men at these organizations the same question: if given the opportunity would they choose to quit their current job. And the results were exactly the same as the response of the women: 80 percent of the men answered they would not continue with their current job if given the opportunity to quit. The rhetoric of women "wanting" to leave as a category separate from being a "citizen" or a "parent" or a "worker" could not be defended. All of the workers – women and men, in the same proportions – wanted different and better jobs, with greater security, more advancement, more interesting tasks, a sense of independence, flexible work schedules, etc.

The Center's scholars were supported and inspired by feminist beliefs. They understood the complexity of gendered positions: women needed and wanted to work outside the home for compensation; unemployed women in any society would be vulnerable but even more so with the dismantling of state-sponsored social safety nets; and women in Russia were not suddenly going to become (nor wanted to be) "country club wives and women of leisure" – the market-stereotype that was being presented. They saw women becoming poorer quicker as discrimination against women applicants increased and as women were fired first, with little legal recourse. The escalating vulnerabilities included elimination of medical and childcare supports and a rise in violence against women.

Understanding the social construction of identities and desires and differential political power for women, they feared women's needs would become invisible. And they brought their theories to their analysis and their hopes for changing society. The numbers just did not make sense, the rhetoric mattered to the lives of women, and the interpretations had to be challenged. Propelled by their insights and driven to defend women's future well-being, they presented a reality with a different story. The transformation to a more market-oriented society continued to have mixed impacts on the lives of women – an issue examined later in this paper for the case of Central and Eastern Europe, Poland in particular. With this in mind, we review and build on theories of new visions.

Section 3

Vive la difference or indifference?

> You have the capabilities, the possibilities. . .even the responsibilities to be – light (Angelou, 2010a).

> No society can surely be flourishing and happy of which the far greater part of the members are poor and miserable (Adam Smith).

Nussbaum (2000), continuing her pioneering work, grounded in philosophical and international spheres, once again extends our reaches in her book *Women and Human Development: The Capabilities Approach*. A study of human capabilities in order to develop fundamental political principles, her philosophy is contextualized in the stories of the lives of women in developing countries. She quotes one such woman from the Self-Employed Women's Association (SEWA): "We not only want a piece of the pie; we also want to choose the flavor and to know how to make it ourselves". (p. x). Using the backdrop of India to illustrate how a moral philosophy can be implemented in public policy, Nussbaum's revolutionary idea is to break policy development's disregard of women's difference in social status – on a global scale. With the difference as a core fact and premise, only then can we appropriately set in motion theorizing, pursuing, choosing, and executing social justice.

A starting point of Nussbaum's journey is Ahmedabad, the textile-mills city where Gandhi organized labor on the principle of non-violent resistance. The town also attracts attention as the home of the women's resistance movement SEWA, with more than 50,000 members. For over 20 years SEWA has been helping female workers improve their living conditions through credit, education, and a labor union. Nussbaum's narration of two women who have begun to flourish with such support, Vasanti and Jayamma, is a backdrop for theorizing social justice and change for women across boundaries.

Acknowledging that she can only address some of the issues in her book (and, similarly, my account of it) nevertheless, her descriptions are discerning, practical, and inspiring and devastating at the same time. Nussbaum's introduction is a regrettably familiar one: women in much of the world lack support for fundamentally functioning their lives. They are less well nourished and healthy than men, they are vulnerable to physical violence and sexual abuse in greater proportion, and their attempts to enter the workplace are faced with intimidation from family, sex discrimination in hiring, and sexual harassment on the job – with virtually no legal recourse. These obstacles are mirrored in political spheres. In many nations women are not full equals under the law, they do not have the same property rights as men, the same rights to make a contract, the same rights of association, mobility, or religious liberty.

This is the context that must be articulated, repeated, and acknowledged in formulating any philosophy and any policy. In all these ways, unequal social and political circumstances give women unequal human capabilities. Nothing is inherently un-able about women; rather Nussbaum recounts triumphs over daunting obstacles, and women overcoming social inequities. Her argument is more to emphasize that

"One might sum all this up by saying that all too often women are not treated as ends in their own right, persons with a dignity that deserve respect from laws and institutions. Instead, they are treated as mere instruments of the ends of others – reproducers, caregivers, sexual outlets, agents of a family's general prosperity" (Nussbaum, 2000, p. 2).

The work of economics and development has not seen the fundamental issue of gender and differences as critical. Thus, Nussbaum provides a defense of the need for re-philosophizing: feminist imbued philosophy en route to development policies. "The world community has been slow to address the problems of women, because it has lacked a consensus that sex-based inequality is an urgent issue of political justice. Other forms of hierarchy and inequality – apartheid, for example, have been deemed world outrages and have mobilized the international community" (Nussbaum, 2000, p. 298). The basic philosophical hierarchy of simple utilitarianism, used for setting policy without acknowledging the difference for women, is a flawed philosophy of moral reasoning. But why worry about these ideas, she points out: "People concerned with political change often have doubts about philosophy, wondering how such an abstract and remote discipline can possibly be helpful when people are suffering. Why should we fuss so obsessively about getting conceptual distinctions precisely drawn when there is so much practical work to be done?" (Nussbaum, 2000, p. 300).

The urgency is that abstract theory over and over again formulates practice. Repeatedly using utilitarianism, economists – with little training or concern for normative arguments – and frequently unfamiliar with complicated debates about political norms, become the specifiers and authorities of policy. Yet they fail to acknowledge and embrace challenges, concepts, and effects. Un-argued specifications of core concepts such as "development" go unnoticed. This mirrors the myopia in accounting with its appeal to neo-classical economics, rationality, efficient markets, and wealth maximization – applications of which assure neither objectivity nor social integrity.

> We need good theory to drive out bad…we do not need philosophy only as a counterweight to the philosophical assumptions of development economists. We need it to help us think through our own intuitive ideas…People do not go through life without forming views … about what is justice and mercy and aggression and grief…When public policies are chosen, then, they are the product of many people's intuitions and theories … It seems sensible to deliberate about which theories we really want to hold onto… [particularly] when we consider the interests of the powerless, who rarely get the chance to bring their own ideas about such matters to the table (Nussbaum, 2000, p. 300).

Her work reminds us how and why ideas and debate matter. Accountants – unaware or uninvolved with the lives affected – are often arbiters without thoughts of social justice. "Feminists rightly demand that theories dealing with women's lives show their understanding of women's experience of subordination and exclusion… not intended as a recommendation by elite specialists to people who have no ideas on the topic… [but] how their lives might be improved, and what governments should be doing about that" (Nussbaum, 2000, p. 301).

It is poignant that Nussbaum summarizes her field work with an "annual report" prepared by the women, where she is serenaded by the women and presented with a list of their desires and plans[2]. Next to the list of plans is a drawing of a child in wedding dress, under a canopy – with a large red X drawn across it, with the description, "Twelve year old Swarupa . . . During the vacation her parents tried to get her married. She sought the help of the *sangham* and together they managed to convince the parents to allow her to pursue her studies" (Nussbaum, 2000, p. 302). The story confirms the practical power of the capabilities approach: women strive for a "plurality of irreducibly distinct components" (Nussbaum, 2000, p. 302). To transform our gender work, we can be guided by her ideas: creating choices rather than imposing modes of functioning, insuring our work maintains the underlying ideas of human dignity, and adding a framing political approach for legitimate concerns about diversity and pluralism. We examine in the next section how other researchers have challenged entrenched premises and promoted diverse thinking.

Whose universal history? Removing blinders: globally

Arendt, De Beauvoir, Gramsci, Kristeva, Marx, Socrates, Wollstonecraft: the list goes on, a library's worth of great thinkers informs us. Buck-Morss's (2009) work *Hegel, Haiti, and Universal History* is a new addition with ideas resonating with our themes. Contemplating the role of Haiti (in the nineteenth century), racism, and democratic principles, with her strong interspersing of Europe's hypocrisy regarding equal rights and *liberté* – while perpetuating slavery – Buck-Morss uncovers complex notions of interpreting, re-writing and seeing history. Ever changing is the narrative of women's history, and like Haiti, it is the story of race, class, and struggle. It is anything but an easy one-way path to humanitarian conditions.

Buck-Morss makes new connections between ideology and social conflict, asking: What rhetorical devices become imbedded and unchallenged and how can we recast and transcend the boundaries of our historical imagination? Her observation is that in the "edges" of human experiences, unexpectedly while seeking boundary expansion, we might find connections and linkages in spite of cultural differences. The title of her work is, in part, the question: how might the passionate struggle for Haitian independence, and a reinterpretation of Hegel's master-slave dialectic provide a means of opening critical theoretical understandings?

> She proposes a writing "that changes what we think we know about the past, and therefore how we think about the present" (Buck-Morss, 2009, p. ix). There is political urgency to this project. The contemporary slogan, Think Global – Act Local, requires modification . . . Judgments of difference are not suspended. Political struggles continue. But they can take place without the traditional preconceptions that set barriers to moral imagination before deliberations even begin (Buck-Morss, 2009, p. ix).

The above mirrors Nussbaums's urgency and insistence: how can we talk about development without arguing what it means and to which groups and without a feminist perspective? Shortly, we will see in Calas *et al.* (2010), Holvino (2010), Penn (2009), and Bennett (2008) how these arguments are presented in their gender work, but first a brief sketch of Buck-Morss's proposals, particularly the influence of market dogma, imperialism, and neo-liberalism as impacting women.

Buck-Morss points to the rise of neo-liberalism and its dominance on a global scale in the post–Cold War years and contemplates just how market rationality became the legitimating mantra. Critical accounting scholars know very well the inevitable intertwining of economics and social relationships, and have also wondered how terms such as maximization of utility and rationality have been inserted to justify every kind of economic and social policy, regardless of the devastating results for the most vulnerable. Buck-Morss puts the question well: "Just what was this bodiless phantasm, 'the economy' that was the object of such fetishistic reverence? ... just how the economy works remains inscrutable to today's general public; it is knowledge reserved for a priesthood of experts who have inordinate power to determine our lives. No one reads economic journals for fun. So, what accounts for the enormous excitement with which the 1776 publication of Adam Smith's *Wealth of Nations* was received?" (Buck-Morss, 2009, p. 3).

Apparently influenced by Smith, Hegel's reworking of the concept of civil society was epoch making: seeing the dual, dialectical unity of the modern person as public and private. Political economy was the focus of intellectual excitement in the beginning of the nineteenth century, and the subsequent rupture of social life observed by Hegel was ubiquitous. "Nothing keeps history univocal except power... truth is singular, but it is a continuous process of inquiry because it builds on a present that is a moving ground" (Buck-Morss, 2009, p. 150).

Thus, Buck-Morss asks, "Why do we write history? ... history's meaning cannot be asked outside of time but only in the thick of human action, the way the question is posed, the methods of inquiry, and the criteria of what counts as a legitimate answer all have political implications" (Buck-Morss, 2009, p. 109). "Exposing ungovernable connections is relevant to feminist issues. The word 'commerce' in multiple languages has a sexual meaning. Traffic in women was the prototype of commercial slavery" (Buck-Morss, 2009, p. 113) and for Haiti in the nineteenth century, sexual commerce was precisely what threatened to dissolve the conceptual boundaries of race.

Elaborate sub-categorizations of degrees of "racial mixture" were created, only for sex trades to threaten conceptual distinctions and to increase fears of contagion. Napoleon ordered all white women who had slept with blacks expelled from Saint-Domingue based on fears that were "not merely psychic fantasies, but rooted in the actual, boundary-disrupting potential of women's sexual agency that was economically powerful and escaped political control. The figure of the free mulatto woman looms large here, brilliantly interrogated by Joan Dayan in her history of Haiti" (Buck-Morss, 2009, pp. 113-114).

How do we draw on this history of the slave trade in girls and women, sold into prostitution, and contemplate its booming business in contemporary twenty-first century globalization with connections to economic-liberalism, democracy, and sexuality? Endless accounting linkages evolve: an "annual report" of slave-sex-trade of women; devising transparency; and portraying accountability. What would be revealed in researching the language of business's connection to commerce with sexual origins? According to a UN report, in Asia alone about one million children working in the sex trade are held in conditions indistinguishable from slavery (Kristoff and WuDunn, 2009; issues expanded on in Section 7).

Dayan's (1995) *Haiti, History, and the Gods* (referenced above by Buck-Morss), re-tells the history of Haiti with all of its complicated traditions in religion and rituals of devotion and vengeance. And what happened to women in this "contentious, reversible space [in Haiti in the 19th century]? Whether nuns in Cap Francais, mulatto courtesans, black slaves or white Creole wives, women in Saint-Domingue were vessels for the taxonomic vocations of white male supremacy. Alternately etherealized and brutalized, represented as angels, virgins, furies, or wenches, they carried the symbolic weight necessary to the learned discourse on race and the justifications of slavery" (Dayan, 1995, p. 267).

How will and can we take our learned discourse on women, race, and justifications and reinvent our scholarship, knowing there is not a single answer (nor a single definition of woman, race, power, etc.)? Calas *et al.* (2010) open their special-issue editorial of *Gender, Work & Organization* with the quote:

> How we think about the local in/of the global and vice versa without falling into colonizing or cultural relativist platitudes about difference is crucial in this intellectual and political landscape (Calas *et al.*, 2010, quoting Mohanty, 2004, p. 229).

Global capitalism constitutes the context of the research and they note, "we are all also traversed by shared social and economic conditions fueled by powerful ideological and political apparatuses" (Calas *et al.*, 2010, p. 243). Holvino's (2010) article undercuts these concepts, "proposing theoretical and methodological interventions for researching and practicing more forcefully and intentionally the simultaneity of race, gender and class in organizations" (Holvino, 2010, p. 248).

Holvino's work articulates and extends the explorations of the Combahee River Collective, recognizing as early as 1974 the hegemony of a feminist theory based on white women's experience – a concern also specifically examined in the special issue, by Hammond and Oakes, 1992. Four themes of major differences are significant: a different consciousness and a different way of knowing; women of colour have always worked; men are not the enemy and family is not necessarily the problem; and white women are privileged too. Broadening these themes, Holvino employs a "relational dovetailing": instead of an adversarial mode of taking apart knowledge, she suggests a strategic deployment of multiple feminist frameworks to advance the study of the simultaneity of race, gender, and class in transforming social relations in organizations. "For Black women, including those who consider themselves to be feminist, this is an issue of wholeness" (Collier-Thomas, 2010, pp. xxviii). Holvino's recommendations are named by others as intersectionality or multiracial feminist theory (see also Dill, 2010), and they share a perspective that affords more complete analyses and policy change applications.

Activists and "everyday women" alike in Central and Eastern Europe and the Former Soviet Union have also challenged imposed-on social and political rhetoric and their impact on women. In particular, they have mulled over the question – before and after the abandonment of communist governments – what were the effects of socialism on women's lives? New worlds of research: diverse, paradoxical, conflicting, and ambiguous have emerged in the past 20 years (see, e.g. Penn and Massino, 2009, pp. 5-7). Archives were opened. Oral histories were taken. Untold stories were published. The power of newly actualized on-line accessibility was enthusiastically consumed. And in Poland, one of the first government acts astounded feminists: the attempt (and success) at changing access to reproductive rights[3]. "What women achieved under Communism was so obvious that we never believed we had something to lose" (Penn, 2009, p. 201).

Penn observes:

> Come 1989 and the shattering of the Iron Curtain, it seemed that grassroots feminism, long dormant in Central Europe, suddenly leapt to life to counter the completely unanticipated

> threats to reproductive rights, women's employment, state-run childcare and healthcare that accompanied the dismantling of the communist infrastructure (Penn, 2009, p. 201).

For Polish feminists the 1990s disillusionment (following the tragic loss of reproductive rights) was overcome as activists and scholars reclaimed and recounted the indigenous feminist thinking in Poland, reaching back to the late eighteenth century. Thus, Polish feminists "have been writing themselves back into history", examining their identities within family structure; their roles within class and as opponents to state controls; their experiences with sexism; etc. (Penn, 2009, p. 202).

It is instructive how the evolution of feminism in Poland has required abandonment of entrenched ideas for gathering new perspectives, and Penn (2009) eloquently captures this transformation.

> As feminists analyzed the complexities of their transitional society, constructed a feminist history of the last several centuries, and studied themselves. . . first the blinders had to come off. Nearly everyone, feminists and non-feminists alike, in the East and in the West, was locked into the binary cold-war mode of thinking that divided the world into Good versus Bad, East versus West, and Top-Down versus Bottom-Up. This either/or perspective precluded recognition of feminism's pre-World War II history or of any advances made under Communism. Breaking it enabled and legitimized the development of both academic and activist feminism. . .the opponents of feminism continue to denounce it either a "Western import" or a "Soviet plot". . . Conceptual and organizing space for women and gender issues had finally opened up after persistent, tenacious effort. Maintaining it will require continual vigilance (Penn, 2009, p. 219).

Re-conceptualizing gender takes place in lives, books, and the academy on a daily and global basis. In the African Gender Institute (AGI) at the University of Cape Town, South Africa, one aim is providing high quality scholarship in the interdisciplinary field of Gender and Women's Studies (GWS) particularly in the African context. Bennett (2008), similar to Nussbaum, and other feminists above, is concerned that there are very strong ideas about the segregation of research from activism. Feminist work has always been concerned with the relationship between theory and practice, and the legacies and contemporary realities of privilege (of class, of race, of ethnicity, for example) continue to live out across definitions, identities, and the value of feminist work. Again, there are substantial debates concerning priorities, modes of analysis, and differences of ideology and vision.

While it might seem obvious, Bennett's thoughtful observation is particularly germane: "perhaps the issue that most fundamentally challenges the design of research methodologies is daily life" (Bennett, 2008, p. 8). Repeated here in its original for her evocative voicing of these concerns:

> [. . .] the intricacies of lives negotiated through violence and poverty, the arduousness of work and family engagements . . . the frustrations of resources, the implacability of life's capacity to surprise, befuddle, and infuriate all bedevil the hope of clean methodological journeys. And that is in contexts of "peace". In contexts formally under military siege, or suffering natural or man-made disasters, daily living constitutes a strategic negotiation from one moment to another, not a terrain on which a long-term research plan can be mapped. It is not that research cannot be undertaken in conditions of relative chaos, gross economic disparities, displacement, uncertainty and surprise – it is more that methodologically-focused writing and thinking on these conditions as the norm is rare... No feminist, whether working in a shelter for abused women, within a farm workers' union, within a teaching environment, or

> within a parliamentary office finds his or her life "stable" environmentally. Indeed, instabilities, uncertainties, are often the grounds from which the most interesting insights and intuitions about realities and possibilities for change emerge (Bennett, 2008, p. 8).

On the forefront of change, Buck-Morss also suggested, are instabilities and uncertainties: precursors of insights and intuitions. The crumbling of the wall in Eastern Europe brought too the symbolic moving ground: bringing chasms between theory and practice into question. As pointed out by Penn, evolution requires removing blinders, abandoning entrenched ideas, and discarding binary thinking. Re-imagining gender compels knowledge of the self, of the feminist within, and requires vigilance to continually maintain gender space and move it forward. When Bennett, above, asserts: "No feminist . . . finds his or her life 'stable' environmentally" the integral connection of one's own life, as well as the lives of those impacted when pursuing research is stark. How can we not be self-reflective? Numerous structural and personal factors converge, rendering gender-in-accounting research as entrenched in static views. Shaking the gender-accounting research tree requires abandoning artificial and dangerous assumptions of accounting objectivity. It imposes a questioning of the continually enforced and false separation of accounting from the everyday lives and struggles of people, and of women specifically.

Discarding artificial dichotomies is transforming. Economic versus social; private versus public; legal versus moral; nature versus nurture; and theory versus activism are among them. These dualisms are fictitious and silence the needs of the most vulnerable. Economic and social issues are intimately intertwined: to be illustrated in neo-liberalism's impacts on women and accounts of violence in Section 7. Feminists worldwide have provided decades of ample illustrations of how the personal is political – regarding domestic violence, educational opportunities, and access to water, condoms, and medical care for example. And they carried these beliefs worldwide into local jirgas, community centers, courtrooms, parliaments, and UN deliberations, seeking and securing protection, justice, sanity, and new laws (a US Supreme Court case is described in Section 5). Researching creates meanings and theories change actions. The science community has long recognized this (Angier, 1999, 2007; Rose and Rose, 1970; Zukav, 1989). Researching gender-in-accounting obliges us to scrutinize our research choices. Nussbaum said it so well it's worth repeating: "People do not go through life without forming views about . . . what is justice. . .When public policies are chosen . . . It seems sensible to deliberate about which theories we really want to hold onto" (Nussbaum, 2000, p. 300). Where this has lead in academia is addressed next.

Section 4
The F word: are we ghetto?

> The names you uncaged primates give things affect your attitude to them forever after (Herchberger, cited in Haraway, 1989).

> How *should* we talk about the way we choose to run our societies? (Judt, 2010, p. 37).

"No longer in exile: the legacy and future of gender studies" – the expectant conference title at The New School (see Dill, 2010; Eichhorn, 2010; Ellsworth, 2010), allowed participants to debate the different constructs of gender and its complex history. Contributors recognized the continuously moving frameworks, the creating of new languages, and richness and nuances. Celebrating that Gender was no longer an "exiled" field of inquiry, participants also noted the caveat: gender studies are perpetually at risk for funding, support, legitimacy, status, etc. Currently there are 800 gender studies programs in the USA, 45 in China, and 100 feminist journals worldwide.

Yet, Ann Snitow (Associate Professor, Literature and Gender Studies) observes the pervasive struggles and challenges in moving forward and the backlash: "enough complaining from women about gender and race. Just tie up your shoes or get out" (Snitow, 2010). A paradox remains: feminism's long historical expansion, and yet its potential instant demise. The lingering related question is whether "Gender Studies" was or is a "ghetto" discipline. Gender and feminist work contests and renegotiates terminology, identities, and boundaries: not because feminist researchers are mixed up and confused, but because often terms and identity get confused with "horrible bio-politics" (Snitow, 2010). It may be attractive indeed that "gender" be obsolete, but our utopian yearnings cannot deny the open space of our work of politics (Snitow, 2010) and the co-opting of feminism is alarming – as illustrated below.

Nancy Fraser (2010) in "Feminist thinking, theory and feminist action" describes disturbing and unintended intersections with politics in the current wave of feminism. While feminist thinking means reflecting and feminist action had previously existed in the knots that needed to be untied, suddenly "no longer in exile" also means that feminist movements have been integrated into the global gestalt. Fraser does not lament that feminism is a major discourse; what horrifies is that it is taken up by anybody and used for any purpose. "Even George W. Bush was using it as a 'rationale' for invading Afghanistan. We don't control our own discourse!" (Fraser, 2010). What is the historical significance that feminism is now part of the "normal" political discourse versus the "older radical" interpretation of trying to overthrow domination, she asks? Has there been in the new feminisms: complicity with militarism, alliance with neo-liberalism, and convergences with dangerous liaisons?

Fraser's desire is not for a distancing from feminism but making feminism a social political movement that is something other than "a neo-liberalist project". The second wave of feminism was "embedded liberalism": the post-Second World War experience was managed capitalism and social welfare states; the emerging identifications of third world countries; and other emancipatory movements. The current third wave, within neo-liberalism, is a disturbingly different context – the intersection – or collision – of three forces as shaping the world we live in. First is her observation of the pervasive, absolute, and unlimited drive of marketization within neo-liberalism with its pure-markets-are-best mentality. Second, there are colliding social protection forces: these are pushbacks against marketizations and resistance to neo-liberalism. These include regulatory reforms and/or religious configurations. Third, there is the drive for emancipation.

How will the latter manifest itself in an environment of neo-liberalism and what can be done to promote it?[4] In our time, the ambivalences of feminism between marketization (force 1) and social protections (force 2) have purportedly been "worked through" with more connections to, and celebrations of, markets. These have manifested, for example, as the Romance of Micro Entrepreneurship, and the Romance of Women's Financial Empowerment. Without a doubt, unburdening women financially and lifting them out of poverty is a necessary and often empowering transformation; but it not sufficient. What looms large is the enduring neglect of basic political, medical, and educational rights for women, the continuation of violence against women, and treatment of women as second-class citizens – an incomplete emancipation. The task of breaking entrenchments, forging new principled alliances of social protections – without oppressive hierarchies – remains vague. It may mean a re-imagining of social protections, etc., but as feminism is an intellectual project of over 600 years to transform the world, Fraser's call is to continue to change regions of power and to change imperialism. The milieu of neo-liberalism, post neo-liberalism, and the questions that can be raised regarding women, and the possibilities for accounting-gender research, are addressed further in Sections 6 and 7. But first, one last remark regarding Fraser's research.

"Gender is inserted everywhere" asserts Fraser. "A feminist section appears in every caucus," she claims, jolting me to think about the contrasts with accounting. Affirming the changes that have taken place in the academy in history, economics, legal studies, and other "sister disciplines" to accounting, Fraser's comment is that gender and feminist research is integral. Indeed, this is part of Fraser's lament: the common-ness in contrast to the revolutionary aspect of gender discussions, and thus her remark.

Feminism, defined as opposition to social, personal, or economic subordination because of sex, would seem to be an essential goal of a just society[5, 6]. Yet, if we look at traditional accounting literature and professional associations we would be unlikely to find, as Fraser suggests, a feminist section in every caucus. Feminism in accounting still disquiets like an "F" word. What is the impact on our own discipline if the term and the research are silenced and under-represented? In order to change, we must acknowledge our complicity in using antiquated economic thinking, the latter's convergences with oppressive hierarchies, and dangerous liaisons in our own theories and activities. Some stories from the USA come next.

Section 5
A long way, maybe: markets and myths in the USA

> Other people cannot transform you … it is you who has to transform yourself (Wangari Maathai, 2010).

Collins has a genius for combining intimate personal stories with seismic social change in her chronicle of achievement and discrimination, *When Everything Changed: The Amazing Journey of American Women from 1960 to the Present* (Collins, 2009). The book is a landmark in its narrative of prejudice, inequity, and triumph, and its interweaving of women's struggles – whether poor or privileged, rural or urban, African American or Caucasian or Latina – in the long march for civil rights in the USA since the 1960s.

Recognizing that women have always worked – in the unpaid labor of home work, childcare, parent care; in the highly underpaid positions of home care for other people; and in sweat shops and kitchens, given that access was denied other positions, Collins exemplifies the denial with a medical school dean's comment:

> Hell yes, we have a quota … yes, it's a small one. We do keep women out, when we can. We don't want them here – and they don't want them elsewhere, either, whether or not they'll admit it (Collins, 2009, p. 20).

In 1960, women accounted for 6 percent of American doctors, 3 percent of lawyers, and less than 1 percent of engineers. "Since it was perfectly legal to discriminate on the basis of sex, there was no real comeback when employers simply said that no women need apply" (Collins, 2009, p. 21). That eventually changed: women entered these fields, yet with persistent pay gaps.

As of the end of 1970, for the first time more than half of US adult women had jobs outside the home[7]: earning, compared to white men, less than 60 percent as white women, 52 percent as black women, and less than 50 percent as much as Hispanic women (Collins, 2009, p. 217; IWPR, 2003). By 1990 there was a narrowing of the gap – in part due to a drop in men's wages[8]. The ratio of white women to white men's median pay in the USA was approximately 70 percent; approximately 61 percent for black women; and 55 percent for Hispanic women; and for black men: 67 percent of white men's wages (Bureau of Labor Statistics, 2010; IWPR, 2003).

Many economists believed the wage gap was due to continued discrimination. Certainly some women thought so. The Lilly Ledbetter Fair Pay Act of 2009, the first bill signed into office by President Barack Obama (29 January 2009), was the result of a unexpected and tireless crusade by an Alabama woman who learned on retirement from the Goodyear Tire plant – through an anonymous letter – that she was being paid 71 percent of men's wage rate of her seniority. Ledbetter had sacrificed medical care for her family and education of her children in those 20 years of lower wages, and it was going to continue to diminish her quality of life after her retirement. "I was just emotionally let down when I saw the difference in pay and knowing the effect it had on my retirement. I could not let it slide. I went to the EEOC my next day off" (Collins, 2009, p. 356).

It was a bumpy eight-year ride. A ruling in Ledbetter's favor was ultimately overturned in 2007 by the US Supreme Court. In a 5-4 majority vote, siding with Goodyear, the court indicated that Ledbetter's complaint was time-barred: that she was required to file her complaint within 180 days of the time the discrimination occurred. Ledbetter noted the absurdity, exclaiming with a "my goodness" in her deep Southern drawl that in 180 days she barely knew where the ladies' rooms were at Goodyear, much less the personal wages of the men around her (Ledbetter, 2010).

Supreme Court Justice Ruth Bader Ginsburg was enraged at the 5 to 4 vote. A quiet, low-key justice, not normally given to dynamic gestures, she had spent much of her professional life working for women's rights (Collins, 2009, p. 357). She took the unusual step of reading her dissent from the bench, claiming, "In our view, the Court does not comprehend, or is indifferent to, the insidious way in which women can be victims of pay discrimination" (Collins, 2009, p. 357). It was Ginsburg's proposal to amend the Civil Rights act, which was the legislation Obama passed in 2009: to restart the 180-day clock every time a discriminatory paycheck was issued. It should be noted that Ledbetter would not be remunerated; it was a forward ruling for all future claims of pay discrimination.

A few years early, Betty Friedan, the feminist leader exclaimed triumphantly: "The way women look at themselves, the way other people look at women, is completely different, *completely different* than it was thirty years ago ... Our daughters grow up with the same possibilities as our sons" (Collins, 2009, p. 351, quoting Betty Friedan). On some accounts, these observations of a founding member of NOW (the National Organization of Women) rang true; but in a significant way, they did not. By the beginning of the twenty-first century, almost half of the seats in the nation's medical and law schools were claimed by women "although as late as 1970 the dean of the University of Texas dental school had insisted . . . 'girls aren't strong enough to pull teeth'" (Collins, 2009, p. 352). Yet instead of celebrating girls' achievements, the nation started to worry. Newsweek's 2006 cover story on "the Boy Crisis" reported with alarm that there were only "44 percent of male undergraduates on college campuses: thirty years ago the number was 58 percent" (Collins, 2009, p. 352).

The "failure of boys seemed to be seen as a threat to civilization itself" with Margaret Spellings, G.W. Bush's secretary of education, suggesting the dominance of young women in higher education had "profound implications for the economy, society, families, and democracy" (Collins, 2009, p. 353). The alarm versus the reality was disquieting: "anyone fearing that women were taking over the world needn't have fretted. Their overrepresentation at the top ended with the classroom" (Collins, 2009, p. 353) while in the "financial towers of power" women remained at levels of a decade past: 12 percent of partners in major law firms; only a handful of CEOs in *Fortune* 500 companies and less than one-fifth in the chambers of the US Congress.

Reflecting on the distance between theory and practice Collins remarks:

> In an ideal world, the revolution in the national attitude toward a women's place would have led to a revolution in the pay and prestige awarded to the careers that had traditionally been regarded a women's work, and [predominantly female] teachers would have been paid as much as [predominantly male] stockbrokers. But that – obviously – had not happened (Collins, 2009, p. 354).

These remarks are as fundamental to the gender debate as any. Inequities in hierarchies, differential treatment, disparities in opportunities, stifling of aspirations, and discriminatory attitudes continue: Nussbaum's "difference as core". Feminist research acknowledges, as a fundamental premise, the social construction of desire, prestige, status and "value". Value: market value, historical value, present value, fair value, impairment value, etc. are familiar terms in accounting. Value is quintessential to the language of accounting. A fundamental linkage to the social construction of value for feminists and accountants endures.

Section 6

Valuation and accounting openings

> [. . .] there's a world of difference between facts and the truth. You can have so many facts that you don't deal with the truth. You never get to the truth. You have the places . . . the methods how, blah, blah, and never get to the human truth. The human truth is as elusive as the air and as important as the air (Angelou, 2010b).

> If you don't measure the right thing you don't do the right thing (Joseph Stiglitz, 2010).

> Instead of using their vastly increased material and technical resources to build a wonder city, the men of the nineteenth century built slums. . .we are capable of shutting off the sun and the stars because they do not pay a dividend (John Maynard Keynes, 1933).

How are values and wage values socially constructed? What does it mean to establish a price of labor: a valuation on a person's labor? How do we establish the wage value of an hour of a Latina US kindergarten teacher, a male Chilean miner, or a female Indonesian rice farmer and relate it to the wage hour of a white UK hedge fund trader?

Or relate the latter to an hour of sex traded by a girl held in captivity? Clearly, this was among Marx's essential genius: to analyze within capitalism in his labor theory of value the complex social relations embodied in a commodity and in activities of production. Services and commodities are imbued with complicated and interconnected social characteristics: differential access to the means of production, pervasive exploitation and alienation, intra- and inter-competition between forms of capital, etc. Marx layered his work with dialectics, the establishment of class relationships, and the significance of ideologies. Unemployment and low wage pressure were observed as a distinctive features of capitalist systems: to insure a reserve army of labor: a distinct class of low wage, insecure, less skilled, less educated ("schooled") workers, frequently marginalized by race, ethnicity, religion, and gender as well. These interactions in society and in political economy have been fertile ground for feminist and accounting researchers alike (see, for example, Armstrong, 2002; Coontz and Henderson, 1986; Gallhofer, 1998; Hartmann, 1979; Jaggar, 1983; Kessler-Harris, 1981; Kirkham, 1997; Kirkham and Loft, 1993; Knights and Willmott, 1986; Strier, 2010).

Waring's (1988) seminal work, *If Women Counted*, disputed the UN's exclusion of what had been deemed "women's work", the unpaid majority of women's labor: childcare, parental care, household work, farm labor, etc., in national accounts. Thus billions of dollars of women's productivity is negated each year (assuming a valuation of this unpaid labor). Its consequences resound in the setting of global policies and in differential access to political and economic power. An abundance of research has documented the full participation of women in all spheres of life as well as the differential in "status", wages, and expectations between male and female workers (see, for example: Berinato, 2010; Bodanis, 2006; Carter and Silva, 2010; Chang, 2008; Collinson and Hearn, 1996; Collier-Thomas, 2010; Coontz and Henderson, 1986; Faludi, 1991; Kelan, 2010; Kessler-Harris, 1981; Kirkham and Loft, 1993; Knights and Willmott, 1986; Lerner, 1986; Louie, 2001; McGuire, 2009; Mohanty, 2004; Rosenberg, 2002; Strier, 2010). So frequent in the past two decades was the observed reduction of wages and status when women began to dominate a field, that the phrase "the feminization of professions" was born; the phrase pointing to recurrent research: the entrance of women or the dominance of women in a specialization often signals a decline in professional status, a reduction in average wages, and other marginalizations.

Accounting connections

This arena is fertile ground for gender-in-accounting research: examining "valuation" regarding labor and the valuation of "women's labor in contrast to" or "in-and-of-itself". Studies of the low proportion of women achieving accounting partnerships, together with research on the intersection of advancement and "personal characteristics" of male and female accountants, have dominated much of gender-accounting research. The critique of this work is well founded and well documented (see, e.g. Gallhofer, 1998; Ciancanelli, 1998; Dambrin and Lambert, 2008; Kirkham, 1992; Maupin and Lehman, 1994). Dambrin and Lambert's (2010) recent work examines the discourses and messages produced in "rarity at the top" publications over the past two decades. Not only is their work attentive to the systemic and varied forms of unequal opportunities, and the nuanced rhetoric regarding this research, they do not presume "choice" of partnership is a goal for all auditors – male or female. Their work adds to the discussion by including theories of reflexivity within the production of gender-and-accounting research and a reflexive analysis of their own experiences researching the field.

Thus while there are many troubling aspects of the frequent denial of accounting partnerships to women, it is the tip of the iceberg in the big picture of what gender-in-accounting is all about, particularly in regard to labor within capitalist structures. As academics (or "public intellectuals" (Said, 1993)), it behooves us to re-write and re-imagine the stories: to change them. While there are inestimable possibilities, three broad overlapping categories are briefly suggested below. The latter two categories are expanded on in the valuation and neo-liberalism portions of section 7.

One area would continue assessing the meaning behind research of "women at the top" and evaluating "differential characteristics" of males and females. What does this research really tell us (see, for example, Gallhofer, 1998; Ciancanelli, 1998; Dambrin and Lambert, 2010; Hooks, 1998)? As Dambrin and Lambert suggest: "The controversial nature of the stories developed by researchers and the numerous debates that oppose them, call for an examination of how argumentations are structured" (Dambrin and Lambert, 2010, p. 2). What meanings are created; how are the questions posed; are differences for race, culture, class, and changing social structures cultivated?[9] The construction of accounting as a "masculine language" has been explored and in an increasingly aggressive rhetorical milieu such analysis deserves continued critical scrutiny (see also for example Buckmaster, 2002; Collinson and Hearn, 1996; Cooper, 1992; Ezzamel and Willmott, 1998; Hines, 1992; Knights and Collinson, 1987).

A second arena of exploration: how is it that women are always "paid" a lower wage? Women's labor is either "unpaid" work, or – across the entire landscape of waged work – women receive lower compensation. In every country. Within virtually every job category. Within every economic system. Women are over represented and proportionally always dominant in lower paid jobs (Lim, 1996). If we factor in race in the USA the figures are relentlessly worse. Analysis and visibility can be a cultivated area for gender-in-accounting research; for example, assisting in comparable worth analysis of equal pay for work of equal value: necessary to eliminate male-female wage differences within industries and in the highly gender-segregated world of work.

It is widely acknowledged that "the poorest of the poor, women in developing countries work extremely hard for the basic survival of their families... often low-wage or non-wage producers who are structurally subordinate and dependent and overwhelmingly poor . . . Development programs have largely continued women's segregation in labor that generates the lowest wages and prestige" (Burn, 2000, pp. 136-138). A 1995 document by the UN reports that women's economic contributions are undervalued to the tune of $11 trillion a year (Burn, 2000, p. 12). Although women work more, they still account for an overwhelming majority (70 percent) of the estimated 2 billion people living in poverty, suffering higher rates of underemployment and unemployment than men. "Women do two-thirds of the world's work and produce nearly 60 percent of its food; however, they own less than one percent of the world's farmland and earn only 10 percent of the world's income. . . three quarters [are] without access to education" (Gayle in Bisoux, 2010, p. 20). Our literature can contribute to assessing accountability, exposing the inequities, and contextualizing these effects – as contemporary neo-liberalist economies have worsened the condition for the most vulnerable women. Is the economic structure incapable of a different result?

The third stream, an expansion of the two above, is the story of wealth and power. We observe a celebrated social norm of wealth as a measure of success and we need to ask: Why? What is the difference that it makes? The social construction of status and the social implications manifest in positions of partnership or CEOs compels analysis. Instead of comparing the number of women in partnership positions, why not research the meaning of these positions and examine accounting's participation in sustaining these values? Similar to research stream one, the gender component needs to be assessed. What are the changing contexts – and accounting's role in them – of accumulation-of-wealth reifications, survival of the fittest mentalities, social Darwinism, or previous illusions of corporate social responsibility?

Examining the consequences of holding power has some precedent in accounting literature. Decisions of CEOs warrant our accounting scrutiny as we observe critical social, economic, and ideological impacts. Chwastiak's (2009) work is illuminating, regarding corporate malfeasance in Iraq and the resulting disasters, as is Dillard's (2003) work regarding IBM and the Holocaust – challenging accounting's use of "technique" while obfuscating human effects. These works are illustrative of innovative recasting of accounting's consequences. And what can be said for women in the images, stories, and impacts of corporate power? CEOs assume that young women on the global assembly line can "take a lot of abuse" and will "work harder for less money with fewer complaints" (Gray, 1986). Revealing these assumptions and the "externalities" imposed on women by manipulating socially constructed inequalities deserves scrutiny, research, visibility, and accountability. How can we enable accountability, enhancing assessments of vulnerable women's circumstances, and the restrictive levels of women in management and directorship ranks?

Within this third stream is the observation that accounting is a purveyor of risk assessment, with inherent conceptual and financial failures manifested in the process (Power, 2009). The societal and financial impacts can be crippling (Beck, 1993; Saravanamuthu, 2008). Frequently "risk" is used as an explanation for exorbitant compensation for partners and CEOs. What is meant by this risk and how is this risk measured? Accountants serve as experts on employment contracts and stock option plans, and are educated on golden parachutes, bonding, and insurance policies. For whom, then, is there risk[10]? Investigating the 2008 banking collapses, Kristoff reports that Richard Fuld, the longtime chief of Lehman Brothers, took home nearly half-a-billion dollars in total compensation between 1993 and 2007, "roughly $17,000 an hour in 2007 to obliterate the firm" (Kristoff, 2008). It does not appear that Fuld is personally economically devastated, regarding the "risky business of investment banking". Is risk being used in a moral responsibility sense: a CEO's moral responsibility to stockholders? How does that differ from a female nursery school teacher's responsibility in measureable ways for the enormous compensation differences? What is the valuation, meaning, and message whereby nursery schoolteachers – overwhelmingly female – responsible for the care of children, earn in a year the same as (overwhelmingly male) CEOs in two hours – in charge of paper profits?

As we socially construct our reality, we need to cast the net wider in gender and accounting research. Contextualizing the rhetoric of risk, of "earned" wealth, of power, not on an individual scale but as a broad social context, informs critical accounting, as it should gender and accounting. Thus in the next section we look at the global accounts – and silences – of women regarding violence and the relationship of violence to "value"; and then we assess the context and discourse of neo-liberalism, and its effect on women.

Section 7

Values, violence and neo-liberalism

> The pen is mightier than the sword (Edward Bulwer-Lytton, 1839, in "Richelieu", the play).

Both pen and sword have perpetrated all forms of violence against girls and women. The toll of poverty, rape, and war on girls and women; the booming contemporary natal mortality business of sex selection; differential medical treatment for women and girls; and the corresponding ideologies are fertile ground for exploratory, accountability, and profound research in accounting and gender.

Violence

> The number of women who die because of gender-related violence, deprivation and discrimination is larger than the casualty toll in all the wars of the 20th century combined (Swiss Ambassador Winkler in Lederer, 2005).

"The deeply rooted phenomenon of violence against women is one of the great crimes of humanity," affirms Swiss Ambassador Winkler, in a 335-page study by 60 authors in 2005 (in Lederer, 2005). "Violence against women is one of the four key reasons why women die on this planet, the other ones being war, hunger and disease . . . We need to confront the world . . . in order to get enough political momentum to confront this issue . . . This situation is simply intolerable" (Winkler, in Lederer, 2005).
"Globally, women aged between 15 and 44 are more likely to be injured or die as a result of male violence than through cancer, traffic accidents, malaria and war combined. . . The causes are multiple, but . . . the simple fact [is] that . . . a woman's life and dignity are worth less than a man's" (Winkler, in Lederer, 2005). In all societies, in differing degrees, girls and women are subjected to physical, sexual, and psychological abuse that cuts across lines of income, class, and culture. "Gender-based violence both reflects and reinforces inequities between men and women and compromises the health, dignity, security and autonomy of its victims. . . . Any one of these abuses can leave deep psychological scars [and] damage the health of women and girls . . . Gender-based violence also serves – by intention or effect – to perpetuate male power and control. It is sustained by a culture of silence and denial of the seriousness of the health consequences of abuse" (United Nations Population Fund [UNFPA], 2010).

The World Health Organization estimates that globally one woman in five will be the subject of rape or attempted rape: 700 million women have been raped during their lifetime. According to Collins, "Women serving in the U.S. military today are more likely to be raped by a fellow soldier than killed by enemy fire in Iraq" (Collins, 2009, p. 372). Benedict reports that in a 2003 survey of female US veterans, 30 percent said they were raped in the military and those convicted of sexual assault or rape received very lenient punishments (Benedict, 2009).

Kristoff and WuDunn state it bluntly "The global statistics on the abuse of girls are numbing" (Kristoff and WuDunn, 2009, p. 33). In the developing world, millions of girls and women are actually enslaved: locked in brothels and beaten if they resist, fed just enough to be kept alive and often sedated with drugs (Kristoff and WuDunn, 2009). Maternal mortality accounts for one woman dying in childbirth around the world every minute. In Niger, a woman stands a one-in-seven chance of dying in childbirth at some point in her life; in India, a 1-in-70-lifetime chance, while the lifetime risk is 1 in 4,800 in the US and 1 in 47,600 in Ireland.

"The reason for the gap is not that we don't know how to save lives of women in poor countries. It's simply that poor, uneducated women . . . have never been a priority either in their own countries or to donor nations" (Kristoff and WuDunn, 2009, p. 34). Nobel Prize-winning economist Amartya Sen has researched the "terrible deficit of women" in substantial parts of the world, which he asserts "arises from sex bias in relative care" (Sen, 2003, p. 1297). As Nussbaum challenged, it is a question of the basic value of a woman's life.

What's accounting got to do with it?
Or better yet. . .where are the accountants: silence is not golden

> These abuses have continued because, for too long, the history of women has been a history of silence. Even today, there are those who are trying to silence our words (Hillary Rodham Clinton, 1995).

> Women's rights are human rights (Adopted at the 1995 UN Conference on Women)[11, 12].

> Measuring the size of the problem is a prerequisite for identifying the best solutions (Schwab and Zahidi, 2010 in *The Global Gender Gap*).

The false dichotomy – and the collision – of economics and social policies have been highlighted in the statistics above and in the two that follow. First, in a study outlining human rights violations, it was determined that 39,000 baby girls died annually in China because of differential parental medical care and attention compared to boys – and that was just in the first year of life (Kristoff and WuDunn, 2009). Second is the statistic that in India, a "bride burning" takes place approximately once every two hours, to punish a woman for an inadequate dowry or to eliminate her so a man can remarry (Kristoff and WuDunn, 2009).

Feminists' assertion that the personal is political – and that economic policy and social policy are intimately linked – has been necessary to change the condition for women, applying equally here to accounting contributions. Developing methods for visibilities – by utilizing new concepts for revealing that which has been silenced, as discussed in Section 6 regarding values, labor valuation, risk and power – is one plausible innovation for recasting concepts of women's rights. These include reconfiguring what we mean by accountability, and by advocating for greater transparency, as well as calculating and exposing the numbers regarding women and violence – in contrast to reports remaining invisible. Challenging the "inevitability" of violence, refuting "natural causations", and advocating for accountability all provide opportunities for transformation. As Gayatri Spivak affirms, these can only be partial transformations until the economic and social systems and structures perpetuating the violence are revealed and no longer under the radar (Spivak, 2010).

Accounting's silence regarding environmental degradation has been lamented and so too is accounting's evasion regarding women and violence and reporting on them. A near universal relation exists between heightened conflict and violence against women, and equivocation regarding transparency and solutions is lethal (Ward and Marsh, 2006). A recent 2009 UN publication (UNAMA, 2009) reports that Afghanistan's experience mirrors this: heightening conflict reverberating with increasing abuses on women.

> No less irrefutable is the conclusion that the silence surrounding the widely-known problem of violence against the girls and women of Afghanistan must be broken. To be silent is to be complicit in the rape of little girls who are then "sold" in marriage . . . To be silent is to support those who are intent on maintaining their own power and authority by confining women . . . To be silent is to abandon women who are conscientiously taking risks to play an active role in their communities and in Afghan society to advance the rights of women (UNAMA, 2009, p. 30).

Such issues as accountability were among the rationales in launching the $1.2-million Trust Fund by the United Nations Development Fund for Women (UNIFEM) in 1998, dedicated to eliminating violence against women. "More than one third of women in the developing world are victims of domestic violence. UNIFEM is working to break the silence of violence in women' lives. We are bringing it out into the open and demanding accountability and action" (Heyzer, 1998.) Similarly, the United Nations Population Fund [UNFPA] "puts every effort into breaking the silence and ensuring that the voices of women are heard . . . [and] to change the paradigm of masculinity that allows for the resolution of conflict through violence . . . to engage men – policy makers, parents and young boys – in discourse about the dynamics and consequences of violence" (UNFPA, 2010)[13].

Creating visibilities and breaking silences are powerful legacies of critical accounting research. So when we confront silencing, two key questions remain:

(1) what is to be done; and

(2) who is to do it?

How do we re-imagine the landscape of possibilities – even when conscious of their limitations within existing systems? While some research ideas were previously presented, the following is a "case-dilemma" illustrating the quandary of quantification, the profound disunity in representing women, the vacuum of structural critique, and why some researchers recommend, "staying on the margins". How can one "quantify" abuse or inequality? If the economic and social systems are suspect, what can quantification achieve? There are no simple answers or easily recommended paths but instead a multiplicity of ideas with consciousness and recognition of gender politics.

Making policy

> For the last thirty years, when asking ourselves whether we support a policy, a proposal or an initiative, we have restricted ourselves to issues of profit and loss – economic questions in the narrowest sense. But this is not an instinctive human condition: it is an acquired taste (Tony Judt, 2010, p. 34).

> Once we allow ourselves to be disobedient to the test of an accountant's profit, we have begun to change our civilization (John Maynard Keynes).

> The idea is essentially repulsive, of a society held together only by the relations and feelings arising out of pecuniary interest (John Stuart Mill).

Identifying lapses in human rights toward women takes fortitude, courage, insight, and research. Why and how we choose to privilege ideas and data is problematic in a society dominated by an ideology of "the bottom line". A worldwide "gender gap" study offers an example. Reading the numbers, assumptions, and priorities of the World Economic Forum's 2010 Global Gender Gap Report (a 334-page document) we can uncover insights and agreement toward its aims, as well as expose incongruity and endorse criticism. Stating that the Forum is "among the institutions at the forefront of . . . change in mindset . . . emphasizing the message that gender gaps have an impact on competitiveness. Through the Global Gender Gap Reports . . . [data is] revealing those countries that are role models . . . to improve the use of female talent" (Schwab and Zahidi, 2010, p. v). The 2010 Global Gender Gap Report, aggregating five years of data, is "a call to action . . . to leverage the current unique window of opportunity so that faster progress can be achieved. Every moment that we wait entails colossal losses to the global society and economy" (Schwab and Zahidi, 2010, p. v).

So there we have it: a paradox: a potentially useful report, but motivated by a certain brand of justification. These global reports can provide needed information for advocacy, accountability, transparency, and action and we can identify with the multifaceted humanitarian aims, credentials, accomplishments, conflicts, and contradictions of its authors[14]. What are the gender politics behind the seemingly laudable goal of "Measuring the size of the problem is a prerequisite for identifying the best solutions"? Among the dilemma is by "measuring" we might restrict what is meant, deny the significance of underlying structural repressions, and erase that which we haven't "seen" or "identified". How is this forum suited as a privileged orator for these policies? Spivak (2010) notes that while we don't disavow these reports and activities as unimportant – as they may lead to the passing of important laws and protecting women from violence – these limited gestures are often "missionary impulses" with imperfect interventions. They may even be considered "tremendously well-organized and broad repressive ideological apparatuses" (Spivak, 1996, p. 2).

Additional re-imagining needs to be done: "we don't know how to talk about it in moral sense but in economic terms" (Judt, 2010, p. 34). Opportunity, safety, creativity, education, and equality are fundamental human issues. Yet among the justifications and rationalizing in the gender gap report is: to enhance global "competitiveness"; to reduce the squandering of female labor-input; and to minimize the "colossal losses" to the economy. Such is the discourse of our time.

Neo-liberalism

> While couched in the language of classical liberalism, neoliberalism should be not viewed as a simple extension of either classical or neoclassical economic theories. It is much more draconic (Merino *et al.*, 2010, p. 774).

> Something is profoundly wrong with the way we live today. For thirty years we have made a virtue out of the pursuit of material self-interest: indeed, this very pursuit now constitutes whatever remains of our sense of collective purpose (Tony Judt, 2010, p. 1).

Neo-liberalism takes the separation of economics and social impacts to a whole new level. Fraser's description of neo-liberalism, referring to destructive economic policies that have attained influence in the past 30 years is illustrated in Klein's (2007) book *The Shock Doctrine: The Rise of Disaster Capitalism*. In detailing the expansive rise to power of Milton Friedman's economic theories, applied in its strictest sense – unfettered markets with "shock therapy" application – Klein reveals the destructiveness of Friedman's distortion of Smith's moral invisible hand.

Adam Smith's economic-liberalism advocated that barriers to commerce be limited, but his theories are often simplified and over-generalized. In fact, Smith supported social protections for the vulnerable; partly for security of the system: poverty and vulnerability of the poor could foster discontent and exposure to disruptions. Smith never suggested that government should not intervene to set and enforce minimum social, health, worker safety, and environmental standards in the common interest.

> For Smith, [an] uncritical adulation of wealth for its own sake was not merely unattractive. It was also a potentially destructive feature of modern commercial economy, one that might in the course of time undermine the very qualities which capitalism, in his eyes, needed to sustain and nourish: "The disposition to admire, and almost to worship, the rich and the powerful, and to despise, or, at least, to neglect, persons of poor and mean condition. . . [is] . . . the great and most universal cause of the corruption of our moral sentiments" (Judt, 2010, p. 23).

Klein asserts that the new form of unfettered capitalism, whether in Chile or China[15], is not born of freedom but of desperation for a populous – countries or communities – in shock, by wars, terror attacks, *coup d'états*, and natural disasters. In these fraught and desperate circumstances, corporations and politicians impel countries to accept draconian economic policies that would otherwise be rejected (Klein, 2007, p. 26). These global policies could not be enacted without support of economic theories, accounting numbers, and a claim that pure markets go hand in hand with democracy. The Friedman "Chicago Boys" (as they have become known) had a signature desire for unattainable purity in contrast to the Keynesian model offering a mixed regulated economy with checks and balances (Klein, 2007, p. 20). The Chicago boys separated economic and human rights issues: an "intellectual firewall" (Klein, 2007, p. 118).

Generally acknowledged is that neo-liberalism has benefited a minority of the world's people and contributed enormously to further bifurcating the world's rich and poor (Rosenberg, 2002). So much so, that the United Nations Human Development Report for 1999 called the increase in the gap "grotesque" in proportions (Jaggar, 2002). In 1960, the countries with the wealthiest 20 percent of the world's people had per capita incomes 30 times that of the poorest fifth; by 1997, it stood at 74 to one. By 1997, the richest 20 percent had captured 86 percent of the world's income while the poorest 20 percent captured a mere one percent. "For many – perhaps most – poor people in the world, neo-liberal globalization has resulted in their material conditions of life deteriorating not only relative to the more affluent but also absolutely" (Jaggar, 2002). Those who have borne the largest burden by neo-liberal globalization are the already poor and marginalized – in both the developing and the developed worlds[16].

Accounting researchers have recognized neo-liberalism's affront: a process by which "a relative handful of private interests is permitted to control as much as possible of social life" (McChesney, 1999, quoted in Merino *et al.*, 2010). Advocating accountability, critical research must "unmask neoliberal myths, examine the socioeconomic impact of deregulatory policies and assess the effect of continued reliance on the traditional corporate governance model on the lives of ordinary people" (Merino *et al.*, 2010, p. 775). It is necessary to confront the inevitable link of accounting research, ideology, and social justice. "We need accounting academics to reject Milton

Friedman's focus on negative freedom as the sole objective of economic activity and examine economic well being in terms of positive freedom"[17] (Merino *et al.*, 2010, p, 787).

Linking philosophy, economics, and real social impacts, as Nussbaum, Buck-Morss, and Klein do, so too does Judt.

> Behind every cynical (or merely incompetent) banking executive and trader sits an economist, assuring them (and us) ... that their actions are publicly useful ... our inability to think our way beyond ... clichés ... thus pays homage to one of Keynes's greatest insights: "Practical men, who believe themselves to be quite exempt from any intellectual influences, are usually the slaves of some defunct economist. Madmen in authority, who hear voices in the air, are distilling their frenzy from some academic scribbler of a few years back" (Judt, 2010, p. 106).

Neo-liberalism and the global impact on women

> The financialization of the globe must be represented as the North embracing the South. Women are being used for the representation of this unity – another name for the profound transnational disunity necessary for globalization (Spivak, 1996, p. 3).

> The neoliberal frame ... is about creating "market-friendly NGOs" and international organizations that support a neo-liberal agenda "who identify conference organizing with activism" ... and thus fail to resist the ways in which women are being "framed" by the neoliberal agenda (Runyan, 1999, p. 212).

As Buck-Morss urges: when, why, and how truths get created deserves investigation and thus it is important to look at neo-liberal globalization and the impact on women. How have the ideas of neo-liberalism silenced other possibilities, controlled the debate, and affected women's lives? Calas et al. reference this contextualizing, and Fraser puts the impacts of neo-liberalism front and center regarding mismatched ideas, corrosive gender politics, disastrous economic policies, repressive social structurings, etc. While worthy of separate papers in their own rights, below we briefly acknowledge some of the impacts on women.

Alison Jaggar recognizes just as there aren't singular categories of people, so too the consequences of neo-liberal globalization have mixed consequences for women. Yet because women are represented disproportionately among the world's poor and marginalized, neo-liberal globalization has been especially harmful to women (although not to all or only women) (Jaggar, 2002). She highlights the enormity of impact on women due to World Trade Organization (WTO) policies[18]. Health impacts due to WTO rejection of the Precautionary Principle are a disproportionate burden for women, who tend to be poorer and less able to restrict their purchases of foods and pharmaceuticals thought to be safer[19]. The WTO's disregard for labor rights affects women disproportionately not only because laws banning sex discrimination and sexual harassment are unenforced but because women are disproportionately represented among low-paid "sweatshop" workers. And the worldwide cutbacks in social programmes are the most obviously gendered feature of global neo-liberalism, encumbering women who are responsible for families and more reliant on such programmes. Neo-liberalism's assaults on women's health are overlapping and often mutually reinforcing. Jaggar's research links the deteriorating health of many Southern women with neo-liberal economic policies: a drastic decline in their health status is inseparable from their political and economic vulnerability (Jaggar, 2002).

Characterizing the decimations to women, Gayatri Spivak witnesses: poor women in the North being denied access to a dismantling existing welfare structure; and for the poorest women in the South – already at the bottom of a society – a welfare structure that cannot emerge because of globalized exploitation[20]. The structural disparity is immense (Spivak, 1996). The neo-liberal agenda seeks to limit and subsume strategies for women's advancements in spheres of policy-making where women's interests become collapsed and co-opted with power residing in the few and the already privileged. A lavish show of global unity takes place (in UN conferences and platform building, etc.) – necessary for expanding free market capitalism and neo-liberal economics: while cutting social programs, health care, education and expanding the feminization of poverty on a global scale (Ferguson, 2009; Runyan, 1999). Under such conditions, survival of the fittest is gendered.

Section 8

Conclusions and a small wall

As we know, no one paper can be all things to all people, yet this research hopes to connect with and inspire gender-in-accounting researchers toward new ways of thinking, building on prior feminist theories, to consider what we might achieve in the future. The work celebrates the 1992 special issue for the stimulation and exploration it began. The legacy of the research in that issue is a foundation for this article regarding the breadth of areas that can be explored: women and development literature, meanings of histories, power, race, slave trade in women, false dichotomies and binary thinking's impact on women, and subaltern struggles. The geographical landscape traversed included: Russia, India, Haiti, Poland, South Africa, the USA, and Afghanistan; and all regions of the globe, local and diverse, warrant consideration. The significant connections to culture, global economics, neo-liberalism and its ideology on women's issues, the critical connections of gender-accounting to risk values and the valuation of work, the problematic of measuring systems to define women's well-being and the global linkages to accounting for violence, are additional legacies. The paper honors other gender researchers and women-in-general with the Small Wall to follow. In this sense, it pays tribute to the explicit hopes of the 1992 issue.

We have precedent to explore the unexplored and consider the art of the possible. Chwastiak's (2009) research on accountability, and access to life-needs in the Iraq war is transformative accounting research. "Auditing does not necessarily contribute to improved transparency or enhanced democracy... information may be transfigured or rendered invisible" (Chwastiak, 2009, p. 6). Critical accounting research can thus advance dialogue into these nuances and impact perceptions.

What creates visibilities and makes us see differently, know differently, and expand ways of knowing and thus doing? Contemporary processes of globalization have been transforming for women, and accompanied by unimagined, beneficent, and powerful linkages: new economic partnerships, networks and connections, feminist dialogues, internet debates, and intergenerational celebrations in addition to the serious declines in the well being of many women across the world. Chimamanda Adichie (Adichie, 2009) counsels against "The danger of a single story" and it would be mistaken and presumptuous to provide a summary narrative of the multiplicities of feminist perspectives, dilemmas, and innovations. As Dambrin and Lambert (2010) point out, I run the inevitable risk of limited reflexivity. Yet, exposure to visionary ideas creates new theories, activism, and reflections to ensure there is no single story.

While it is true that a romanticism of markets has not challenged repressive economic structures, women have significantly benefited from microenterprise loans targeted to women. While it is true that the dismantling of state-planned economies in Central and Eastern Europe and the Former Soviet Union has been accompanied by dismantling entitlements for women considered sacrosanct, other walls have crumbled to open possibilities. Comparisons of women's struggles seem bizarre. In different societies and to different degrees women continue to assert: their right to work, to vote, to choose, to protect and celebrate the environment, to be free of violence, and to be an integral part of the dialogue. As the woman in SEWA indicated: to not only have a piece of the pie, but to choose the flavor and know how to make it.

Although ludicrous to simply compare the challenges of women, it is not complete folly: the bravery of women does give a message that much is to be done, and that many diverse struggles exist with visionary and everyday satisfactions and achievements. Thus it is important to witness the wide-ranging, creative, and pioneering achievements of women in microenterprise, in reforming education for girls, in standing for freedom from violence, for creating a space for transformative voices, etc. Below is a "small wall" of some of the amazing 3.5 billion women on the planet, each in her particular way embodying the themes of this paper (to which you'll have many additions; noting that although some of the below are deceased, their legacies continue).

A small wall

- Loida Sabith: using funding in the Philippines, performing recycling to support the environment and her family.
- Nhech Sreymom: in microenterprise in Cambodia working to feed her family.
- Munay Tika Group: in Peru using funding for catering to support a community of women.
- Uuganchimeg Tumurbaatar: in Mongolia supporting her family with home product sales.
- Rabeca Nhancale Zita: in Mozambique working to support her family with animal sales.
- Henrietta Lacks: Mother of five, former tobacco farmer (as her slave ancestors in the USA). Her cells, taken without her knowledge in 1951, became one of the most important tools in medicine: the HeLa cell line; the first "immortal" cell line, vital for the polio vaccine, cancer research, and gene mapping (Skloot, 2010).
- Wanda Nowicka: Polish advocate for women's reproductive rights.
- Sitara Achakzai, a Kandahar Provincial Council member, shot dead only weeks after she shared her views with UNAMA, on the situation of women in Afghanistan, a woman who consciously fought to end the abuse of Afghan women.
- Emile du Chatelet: against the numerous social and hierarchical biases and obstacles put in her way, she is now regarded as one of the eighteenth century's greatest scientific minds; muse and lover to Voltaire, she played a crucial role in the development of the modern concept of energy (Bodanis, 2006).

This work offers a range of exploratory ideas and questions. Suggesting more pushing of the margins and encouragement to do so, this paper is intended to support, promote and inspire us to "think different". Judt (2010, p. 237) puts it perfectly: "But if we think we know what is wrong, we must *act* on that knowledge. Philosophers, it was famously observed, have hitherto only interpreted the world in various ways; the point is to change it".

Notes

1. Among the many researchers advancing the work see: Anderson *et al.*, 1994; Anderson-Gough *et al.*, 2005; Buckmaster, 2002; Carnegie and Walker, 2007; Ciancanelli *et al.*, 1990; Collinson and Hearn, 1996; Cooper, 2001; Dambrin and Lambert, 2010; Fearfull and Kamenou, 2006; Gallhofer, 1998; Hammond and Preston, 1992; Hammond and Streeter, 1993; Jeacle, 2006; Kim, 2004; Kim, 2008; Kirkham, 1997; Kirkham and Loft, 2001; Loft, 1992; Oakes and Young, 2008; Roberts and Coutts, 1992; Shearer and Arrington, 1993; Walker and Carnegie, 2007.
2. Toward the conclusion of her visit to the women's collective (*sangham*) Nussbaum was serenaded by a revision in a song that had expressed a woman's life was a life of sorrow. The re-written song begins with "Woman, why are you crying? Your tears should become your thoughts." And then the woman tells all her plans for improvements in her life. "Here is how the annual report of the collective record the women's plans . . . We want to plant fruit trees in front of our houses . . . We want to travel . . . We want our school to be run better . . . Our children need a better life than us. They should learn new things" (Nussbaum, 2000, p. 302).
3. Poland has one of the strictest abortion laws in Europe and it is illegal unless the woman's life or health is endangered, the pregnancy is a result of a criminal act, or the fetus is seriously malformed. Consequently, many Polish women travel outside the country to get a termination or resort to the many illegal clinics in Poland.
4. It is possible and problematic that projects seeking to overcome oppression as the result of markets (or restrictive "social protections") can be in contrast to emancipatory projects. For example, aid to families with dependent children, a "social protection", neither solves the problem of market-force wage-oppressions nor quality of life issues for women. Does one terminate or continue these "protections", and if so, when? To be replaced by what in order to transform and enhance women's lives? Fraser recognizes the dilemma: to the extent that markets are oppressive and social protections are "better", it is still not freedom; and the other way around, as well.
5. In the USA the Equal Rights Amendment (ERA) was written in 1923 by Alice Paul, suffragist leader and founder of the National Woman's Party (NWP). She and the NWP considered the ERA to be the next phase in guaranteeing "equal justice under law" to all citizens after the 19th Amendment was passed – affirming a woman's right to vote. It reads: "Section 1. Equality of rights under the law shall not be denied or abridged by the United States or by any state on account of sex; Section 2. The Congress shall have the power to enforce, by appropriate legislation, the provisions of this article; Section 3. This amendment shall take effect two years after the date of ratification". These simple words comprise the entire text of the Equal Rights Amendment (ERA); it has been ratified by 35 states, leaving it three states short of the 38 required for ratification and despite being reintroduced into every US Congress it has not passed.
6. The ERA does not essentially shift economic and social structures maintaining inequities. Thus for Fraser the notion of a new wave of emancipatory feminism's emergence is not only about liberal notions of equality. A recent study in US reports that 75 percent of women who

say that religion is an important part of their lives also say that they strongly support the idea of women's full equality (see McGuire, 2009). These linkages are both enhancing but limiting if they do not change deeper oppressions nor foster new meanings.

7. The myths and status regarding race in the USA in this period is both triumphal and grim. It was a period in which Aid to Families with Dependent Children (AFDC) and the use of the derogatory term "welfare moms" were associated. Although Ronald Regan in his 1976 campaign for president never used the term, the image was planted at this time: many Americans wrongly envisioned recipients as African Americans cheating the system, purchasing luxuries, and having more and more babies for the meager benefits (Bureau of the Census, 1995). The amounts they might gain were so small "it would have been a suicidal strategy" (Collins, 2009, p. 336).
8. While pay for US women working full-time outside the home rose 12 percent on average between 1979 and 1989, men's dropped more than 4 percent. And for men with a high school diploma but no college education, the average drop was a "chilling 11 percent" (Collins, 2009, p. 302). Part of the narrowing of the wage gap was a drop in men's wages; for some comparisons: the rate of black to white men in 1979 was 70 percent and dropped to 67 percent in 1989 (see Bureau of Labor Statistics, 2010; IWPR, 2010).
9. Why such a prevalence of this research: is there an assumption that women's assent would matter in a particular way, and how so? While scholars have documented female leaders who exhibit detrimental impacts on "the female populous", one also observes, for example, Supreme Court Justice Ginsburg (above) attacking the male dominated US Supreme Court for ignoring insidious discrimination facing US women. This type of research would look at the meaning of identities and the social construction of gender.
10. John Kenneth Galbraith once explained: "The salary of the chief executive of a large corporation is not a market award for achievement. It is frequently in the nature of a warm personal gesture by the individual to himself" (Kristoff, 2008).
11. "Women's rights are human rights" became an important declaration unanimously adopted by the Fourth United Nations World Conference on Women, in Beijing, China in 1995. Hillary Clinton's speech became well know for its assertions of violations of women's rights including: "It is a violation of human rights when babies are denied food, or drowned … simply because they are born girls…when women and girls are sold into the slavery of prostitution … when women are …burned to death because their marriage dowries are deemed too small…when thousands of women are subjected to rape as a tactic or prize of war" (Clinton, 1995).
12. The Fourth United Nations World Conference on Women in 1995, held in Beijing, was also problematic. "One is not 'against' the UN as such," remarks Spivak (1996, p. 4). The critique is for the misrepresentations of women and for the charade of claiming unity when in fact "the North organizes a South … what is left out is the poorest women of the South as self-conscious critical agents, who might be able to speak through those very nongovernmental organizations of the South that are not favoured by these object-constitution policies" (Spivak, 1996, p. 4).
13. Concurring with the insightful commentary of one reviewer we note that religion and culture have often incorporated messages and methods of repression and gender inequality and thus re-imagining gender includes revealing, addressing, and engaging in dialogue about these oppressions (see also[8]). This paper, by discussing different regions, ideologies, and economic and social processes of repression has sought to embrace the effects of culture and religion on women and to advocate for further research. The change in Poland regarding reproductive rights implicitly remarks on the strength of the church-state relationship to alter rights women regarded as undeniable (see also[5]). By revealing the culture-of-silence

regarding violence and human rights abuses against women in Afghanistan and throughout the world, we seek to transform it.

14. The Global Gender Gap Index, introduced by the World Economic Forum in 2006, is in its beginning stage as a framework for capturing the magnitude and scope of gender-based disparities and tracking their progress. The Index benchmarks national gender gaps on "Four Pillars": economic, political, education, and health based criteria, and provides country rankings. The rankings, according to the publication, are designed to create greater awareness and the opportunities created by reducing them. The methodology and quantitative analysis are based on measuring gaps rather than levels; capturing gaps in outcome variables rather than gaps in means or input variables; and ranking countries according to gender equality (see Hausmann *et al.*, 2010).
15. With an estimated 150 to 200 million migrant workers in China, this movement is possibly the largest migration in human history. Chang's (2008) portrayal of young women, leaving villages they reject for their isolation and poverty, only to be confronted with demanding work for little money, loneliness, and no security in factories more like cities, is a frequently harrowing depiction. These young women become part of a vast network of workers cut off from family, friends, and inconsequential, yet their multiplicities of motivations are understandable given the dictates of the changing social and economic structures.
16. Illustrative of the effect of neo-liberalism's increasing disparity in wealth and income in the USA are these figures. In 1970 the number of times of a CEO to an average worker was 39; in 1999, these figure grows exponentially to 1,000 times (Krugman, 2002).
17. Numerous policy makers, politicians, economists, and activists worldwide are questioning the viability of neo-liberalism given the enormity of the global recessions in 2008 and beyond, but its reach has been pervasive.
18. The World Trade Organization (WTO) is a treaty organization, established in 1995, to determine the rules for global trade. WTO rules supersede the national law of any signatory nation, following a distinctive version of liberal political theory, namely, neo-liberalism (Jaggar, 2002).
19. The World Trade Organization rejects the Precautionary Principle, which puts the burden of proof on manufacturers to demonstrate the safety of food and pharmaceuticals. The full health implications of the WTO's rejection of the Precautionary Principle are yet to emerge, but any resulting harm is likely to be felt disproportionately by women.
20. Observations regarding the dismantling of welfare state provisions is not vindication of the system but a witnessing of the disproportionate impact on women. It is recognized that welfare entitlements are often necessary to assure legitimacy, management of economic crises, resistance to upheavals, and "a modicum of safety, of security, of distributive justice and the stimulation of hope in people" (Egbal Ahmad, quoted in Barsamian, 2000, p. 64) in order for survival of the system.

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Further reading

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Rethinking impact and redefining responsibility

The parameters and coordinates of accounting and public management reforms

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Received 28 May 2011
Revised 14 September 2011
Accepted 21 September 2011

Abstract

Purpose – The starting point for the paper is an assessment of the impact of a 1993 special issue of *Accounting, Auditing & Accountability Journal,* which provided an interdisciplinary analysis of the pursuit of accountable management reforms in the UK public sector. From this assessment, the paper offers a set of reflections on the development over the last two decades of "new" public management practice and research, and also indicates some of the obligations and responsibilities of academic researchers and managers alike in the context of a continuing appetite for such reforms.

Design/methodology/approach – The paper is written in a reflective fashion, including assessments of: our role as guest editors of the special issue; the continuing pertinence of key messages emanating from the special issue; and broader considerations drawn from our own working experience in managerial roles in universities and personal reflections on the state of the public management literature.

Findings – The paper highlights the long-standing litany of failure attached to such public management reform movements, as well as the limited degree of cross-disciplinary learning within the field. The paper emphasises that we need to rethink the parameters of "public sector" (accounting) research, and avoid the partitioning of (accounting) research into ever smaller and self-referential sub-areas. We need more cross-national studies. We need to know more about which management practices travel readily, and which travel less easily, and what happens when implementation is problematic. We need also to reinforce the importance of historical analyses, if we are to derive the most benefit from studies of the interrelations among accounting and public management reforms and wider transformations in ways of governing economic and social life. Finally, we need to retain or reinstate curiosity at the heart of our concerns, in order to dispel the self-evidence or taken-for-grantedness of so much of our present.

Research limitations/implications – Personal reflections, while being beneficially close to the subject under consideration, inevitably suffer from claims of bias and a lack of independence. We have sought to control for such risks by drawing on a variety of sources of information with respect to impact, including (albeit ironically) citation counts and an analysis of the writings of individual authors contributing to the special issue.

Originality/value – The paper is novel in that it seeks to combine an analysis of the literature on public sector accounting and management reforms over several decades with our own, multi-faceted, engagement with public management research and practice.

Keywords United Kingdom, Public administration, Public sector reform, Accountability, Government, New public management, Research impact, Academic management

Paper type Research paper

Accounting, Auditing & Accountability Journal
Vol. 25 No. 2, 2012
pp. 295-327

0951-3574
DOI 10.1108/09513571211198773

The term impact has quickly gained ascendancy in academic life, thanks most recently to the latest incarnation of the UK research assessment exercise, coupled with a longer history of major grant-awarding bodies requiring evidence of the impact of research beyond the academic community. While few know what impact means, many are keen to measure it. This makes the task we were invited to undertake for this special issue unusually fraught with difficulties. The invitation was to consider the impact of a special issue of *Accounting, Auditing & Accountability Journal* that was published in 1993. The title of the special issue was "Accounting, accountability and the 'new' UK public sector", and our role in that special issue was to act as guest editors (together with Robert Scapens). We approached the invitation to reflect on that special issue, published nearly two decades ago, with some considerable trepidation. How might we identify impact? How might we differentiate the various types of impact? Is impact always, and of necessity, indirect? If so, how might one trace the connections, affiliations, and mediations which mean that the end result looks very different from the starting point, making claims of "impact" often appear tenuous at best. How might we consider the impact of impact assessment itself, the dialectics of impact? And, is it realistic to even seek to assess the impact of one's own work? In any event, what contribution might arise from such an exercise? For there are already many reviews of the ways in which public sector accounting research has developed over the last two decades (for recent examples, see: Broadbent and Guthrie, 2008; Lapsley, 2008, 2009; van Helden, 2005; van Helden and Northcott, 2010; Groot and Budding, 2008; ter Bogt *et al.*, 2010; Goddard, 2010). Finally, what does it mean to reflect on a phenomenon such as public management – whether "new" or "old" – at a time when it is being vilified in ways that exceed even those witnessed during the more extreme moments of the Thatcher governments?

Such hesitation can, of course, inhibit and ultimately stall any attempt to trace the linkages that connect words, things, people, and processes. And, while policy makers and those designing resource flows may care little about the nuances of impact and its mediated nature, and may be insensitive to the differences between the natural and the social sciences in this regard, it is our job to examine, not exclude. Also, set against the potential pitfalls, there were opportunities. These included the chance to reflect on the profound changes that have occurred in public life and academia over the past two decades or so, both in terms of writings on public sector financial management, as well as administrative and policy changes. For the ongoing process of rethinking impact is linked to attempts to redefine the responsibilities of academics, whether in their teaching, in their research and writings, or in their administrative roles.

Since these various dimensions are so closely interlinked, we felt that the opportunities outweighed the potential pitfalls, and this paper is the outcome. It is a somewhat unconventional paper, in that it brings together observations on developments in a still expanding and still relatively young literature, as well as reflections on the personal experiences of the authors as editors, authors, and managers (of a sort). It is unconventional in a further sense, in that it reflects on the durability and density of the developments that we identify, as well as the ways in which the boundaries between domains and disciplines have been altered or reinforced in the process of researchers studying changes in public sector accounting and financial management We do not propose a formal template for monitoring or evaluating the changes discussed here, not least because the inherent dynamic or dialectic of the changes at issue means that those initiating and "leading" reform are themselves likely to change yet again – but do consider the responsibilities that such developments place on accounting academics. We wrote in 1993 that "accounting, accountability and the 'new' public sector is ripe for future international and interdisciplinary research, focusing not just on the application of accounting-based reforms but also on the construction of alternatives in an area where the notion of an alternative is frequently, and undeservedly, absent" (Humphrey *et al.*, 1993, p. 6). This remains the case today. However, at a time when any discussion of the public sector is dominated by the language of cuts and costs, the rationale for investigating the ways in which the ideas and instruments of accounting are being deployed in the public sector in so many countries could not be higher.

The paper is organised as follows. The first section addresses the experience of guest editing in the early 1990s, including how the special issue came into being, and how we sought to encourage a particular focus for the papers. The second section examines how we might analyse the academic impact of the findings of the special issue regarding the spread of what came to be called the New Public Management reforms. The third section offers a tentative assessment of the extent to which contemporary public sector organisations have actually been transformed into the sorts of entities and processes that the reforms imagined. The fourth section develops such reflections by considering some of our own personal engagement with new public management as heads of department. The paper closes with reflections on certain critical parameters of "public sector" accounting research and the possibilities of what we refer to as a research renewal in the field of New Public Management reform.

Guest editing in the early 1990s

The special issue on "Accounting, accountability and the 'new' UK public sector" was the fourth one undertaken by *Accounting, Auditing & Accountability Journal*. It followed special issues on Japanese accounting (Vol. 3 No. 2, 1990), on accounting and the environment (Vol. 4 No. 2, 1991), and on gender and accounting (Vol. 5 No. 3, 1992). The volume of papers – which collectively amounted to more than two hundred pages – meant that the material had to be published across two separate issues of the journal. For those not familiar with journal publishing, this meant negotiating additional pages with the publishers (MCB University Press then). This was due to recommended binding capacity for individual issues, something that may seem rather quaint in these days of electronic publishing (although other considerations, including cost, can still produce similar outcomes). Also, it is worth noting that, at that time, the entire submission process, the reviewing, and the proof-reading had to be done in hard copy, which meant relying heavily on what was then the leading-edge technology of facsimile machines to ensure sufficiently speedy turnaround.

In fact, the whole editing process was a rather more personal task than is typically the norm today. For instance, the special issue did not start from an external call for papers. It was, instead, constructed from a selection of papers presented at a series of four interdisciplinary public sector research workshops held in the early 1990s at the University of Manchester and the London School of Economics[1]. All the papers were reviewed exclusively by the three guest editors, without external reviewers, suggesting a different "governance" conception of the submission and review process. Indeed, we can both remember our surprise when, in subsequent years, we started to receive papers from “guest editors” asking us to act as reviewers for the special issue that they were “editing”. With the sheer volume of papers that some special issues attract from published calls for paper, coupled with increasing concerns for “transparency”, we appreciate why such an approach is nowadays the norm, although this sub-contracting model can give rise to awkward outcomes, if the overall editors of the journal choose to add yet another layer of reviewing and assessment after the “guest editors” and their reviewers have completed their tasks. However, going back 18 years, the guest editorial task for us was very much one of personal review and development work, rather than a matter of managing the review work of others. Further, while double-blind reviews have now become the norm (at least in principle) for special issues of journals, and sometimes even for edited books, the eschewing of an often illusory anonymity certainly did not mean that authors got off lightly. Each paper was reviewed at least twice by two of the guest editors, with a final careful copy-editing and proof-reading stage, often involving numerous exchanges to deliver the final approved copy for publication. It is for others to judge whether the current predilection for the uncoupling of editing and reviewing for special issues, and the generalised pretence of anonymity, results in improved quality. At the very least, we suggest, the quality pay-off should be no more presumed than the possibility of maintaining anonymity in our ever more “googled” world.

Regardless of such assessments, the limiting of the review process to the guest editorial team did allow for a clear and consistent focus for the special issue to be crafted throughout. This had begun even before the actual submission of papers. For the papers developed out of sponsored research workshops that brought authors and editors together, along with other participants of course. There was nothing unique to this process, and it continues today through a variety of venues and journals. But what was relatively distinctive was the bringing together of scholars from a wide range of different disciplines, including sociology, public administration, economics, government, criminology, healthcare and accounting. Given how curiously bounded the various disciplines and sub-disciplines remain in our ever more “connected” world, this offered an unusual opportunity for the workshops to address a common problem, by allowing us to work at the margins of a number of disciplines.

Many others have of course sought to foster similar encounters and engagements across disciplinary boundaries, both before and after. But it is worth recalling that, by 1990, accounting research addressing the social and institutional aspects of accounting was still at a relatively early stage of development. This was particularly the case for the field of public sector accounting research. Even as late as 1992, Broadbent and Guthrie (1992) could refer to their paper as a review of “recent, ‘alternative’ accounting research” in the public sector arena. More generally, it is worth recalling that *Financial Accountability & Management* commenced publication only in 1985, *Accounting, Auditing & Accountability Journal* in 1988, and *Critical Perspectives on Accounting* (which has since gone on to publish many papers on public sector accounting reforms) began in 1990. If one contrasts this with a journal such as *Public Administration*, which commenced publication in 1923, the late arrival of a social and institutional perspective on public sector accounting research appears starkly. It also suggests that we should not be surprised at the still nascent state of public sector accounting research.

Within accounting, but looking beyond forums specialising in public sector accounting research, by 1990 *Accounting, Organizations and Society* had been in existence for 15 years. But it was only in the mid- to late-1980s that it had begun to publish articles focusing more explicitly on the social and institutional contexts of accounting (see Chapman *et al.*, 2009; Hopwood, 1987). Such articles encouraged researchers to examine the particular roles played by accounting in seeking to promote and shape the pursuit of efficiency in public sector organizations (see Hopwood, 1984, 1985). Here, we saw accounting being deployed in unfamiliar settings, and being called on to make operable some rather ambitious socio-political aspirations. The analysing of this phenomenon called for the tools of a range of social scientists, including anthropologists, sociologists, political scientists and many others. Our project sought to build on such developments, in part by involving scholars from beyond accounting who had (to differing extents and in varying ways) already begun to address elsewhere the intersection of accounting and finance practices with public policy. This included people like Andrew Gray, whose work on financial management reforms with Bill Jenkins (and others) was being widely cited in public administration journals, and had already been published in *Financial Accountability & Management* (see Gray and Jenkins, 1986). They also included Allan Cochrane, who, with Alan Clarke, had been studying the relationship between finance professionals and the political left in British local government (see Clarke and Cochrane, 1989) and David Mayston who was interested in the economics of markets and processes of accountability in the "new" public sector (see Mayston, 1985).

Despite these coordinates, which meant that we were not starting from a *tabula rasa*, the special issue was not subject to a master plan. And it certainly did not begin with the grand narratives of globalisation, modernisation, post-modernity or whatever. Instead, the workshops and the special issue were avowedly experimental, with discussions and debates often developing out of individual incidents and experiences, and with reference to specific "technical" developments and managerial initiatives that were taking place in the public sector. Over time, and with a perspective that increasingly traversed disciplines, service domains, and national settings, the linkages and liaisons between these apparently discrete (and even, perceived, minor) events and instruments began to emerge. The opportunity to guest edit a special issue of *Accounting, Auditing & Accountability Journal* in fact arose only after the first of the workshops had taken place, and when the multiple and heterogeneous alliances that connected apparently very different domains began to be apparent.

There were, however, some loosely framed questions that acted as a rough heuristic to the overall process of inviting speakers, papers, reviewers, and so on, and that derived from our joint work as well as our work with others at the time. We were interested, for instance, in what happens to the idea of accountability, as accounting is called on increasingly to make visible performance, waste, maladministration and inefficiency. In the 1960s and 1970s, there had been pressures in many Western countries to expand the concept of accountability, in the name of environmental impact, quality of working life, and other broader social concerns. With the benefit of hindsight, these were no doubt less prominent in the UK than elsewhere in Europe, but they had none the less contributed to a broadening of the notion of accountability (Miller, 1996; Miller and Rose, 1990a, b, 1991). In the 1980s and early 1990s, however, there was a move in the other direction, towards an economising of the notion of accountability. The rhetoric of accountability acquired an increasingly constrained meaning, as notions of efficiency, value for money, financial management and much more gained ascendancy. In this context, a particular vocation for accounting was constructed, one that fitted the increasing demands to make public services understandable and calculable as a set of measurable financial inputs and outputs, with their corresponding efficiencies or inefficiencies. The inefficiencies typically received the most attention, not least as it was presumed (especially by those keen to trumpet the virtues of markets) that these were much easier to calculate than the often hidden and indirect benefits of public services.

In the early 1990s, as the workshops were starting to happen, and the special issue was beginning to take shape, we knew remarkably little about what was at stake in the reshaping and narrowing of ideas of accountability that was taking place. The context was not particularly conducive to a careful empirical analysis of the consequences of abandoning long-held and much cherished public service values, and their associated processes and practices. These values were not only quickly dismissed by those who saw nothing other than bureaucracy and inefficiency in the public sector at the time. Such values were themselves depicted as part of the problem, yet another prop for the idle and incompetent who needed to be dragged into a new, modern, efficient and more responsive world populated by customers, providers, purchasers and other agents who had previously not inhabited the world of public services. Although we did not appeal explicitly to the notion of genealogy, we certainly felt that it made sense to disturb the self-evidence of the appeals to a newly economised and constrained idea of accountability. To show that it was not necessary or inevitable that the other dimensions of accountability, which had briefly shown their face in discussions of public services only a decade or two earlier, should be effaced. And to ask what were the conditions and consequences of the transformation of the idea of accountability that we were witnessing?

We were also interested in the instruments of accountability that were called on to make visible and comparable the performance of the public sector. Cost accounting was particularly prominent here, and so too was budgeting in its various forms. In combination with many other little devices, such instruments multiplied in unfamiliar settings, including schools, GPs' surgeries, hospitals, social service departments, care homes for those with learning disabilities, prisons, universities and so forth. Such devices were to make real the desires of those who thought they knew exactly what the problem was, and what the solution was. But almost nothing was known about what Hopwood (1984) called the implications of accounting for the "process of organising". As these calculative instruments increasingly proliferated in settings where the language of accounting was at best little understood, decision-making processes and organisational hierarchies were affected, although we did not know exactly how, to what extent, and with what consequences.

Likewise, with the plethora of monitoring, control and planning processes that multiplied both within and between organisations, again with uncertain implications. There was an intriguing tension here between the language of decentralisation (in the form of appeals to notions of autonomy, responsibility, delegation, entrepreneurship and so forth), and the implicit centralising impetus that arose from the plethora of information flows that created centres of calculation both within and beyond organisations. This is an issue that remains very topical, at times assuming ironic or surreal forms, as appeals are made to the need for greater centralisation in order to decentralise at some unspecified point in the future. We were interested, too, in whether the incessant calls for accountability meant bringing in a whole new level and cadre of administrators, whose sole job would be to monitor and measure the efficiency of others. One thing we were clear about was that the consequences of the increasing intensity of accounting and other forms of quantification and calculation within public sector organisations were not known, and should not be presumed. For processes of organising, and the processes of accounting for such organising, are reciprocally related and not invariant. We needed to know much more about this interrelation, and still do today. For it is through such interplay that the instruments of accounting impact on organisational life, and on all those that are subject to them, whether as employees or as recipients of the services they provide.

An issue that preoccupied us greatly was the interrelations between the increased intensity of accounting information, and changing conceptions of the state and its boundaries. There were those such as Gamble (1988) who had depicted the ongoing processes in the late 1980s as an inherently contradictory and tension-ridden process, characterised by the dual aims of the free hand (of markets) and the strong (leaner but tougher) state. We were also concerned with what was happening as the state sought to withdraw from many of the spheres to which it had become central under the welfarist mentality of the previous decades, and as notions of choice, the customer and the entrepreneurial self gained ascendancy. But our perspective differed. Whereas political scientists had traditionally asked "why" type questions, we were more interested in "how" type questions, a distinction that has continuing salience today, and which emerged very much out of work conducted jointly and separately over two decades earlier (Miller and Rose, 2008). In so far as the ongoing shift in political rationalities or ideas was paired with a shift in the instruments through which political power was exercised "beyond the state", we wanted to know how this re-crafting of modalities of power took shape. What linkages, affiliations, networks, and contagions enabled moral and ethical discourses of personal autonomy and responsibility to be connected to highly specific reform programmes for schools, hospitals and much more? And how, in turn, was this coupled with what might be called a bureaucratisation of freedom, as audits, budgets, standards, risk management, targets and so forth sought to act at a distance on both those individuals delivering services, and the organisations or entities within which they worked? For the new ethic of the active citizen, as it was being fashioned in the late 1980s and early 1990s, was about an individual curiously entrapped within a web of calculations which reinforced central control while at the same time eschewing it.

It was in this context that Rose and Miller (1992) spoke of the "congenitally failing" nature of government, the gap between the sublime image of a perfect regulatory machine on the one hand and the reality of professional rivalries, unreliable information, breakdowns in communication systems, unclear lines of command, poorly designed buildings, or whatever. Even if we did not use the term "resistance" as much as others might have liked, we were fascinated by what happens as persons and events escape the political programmes that seek to govern them. In the words of Rose and Miller:

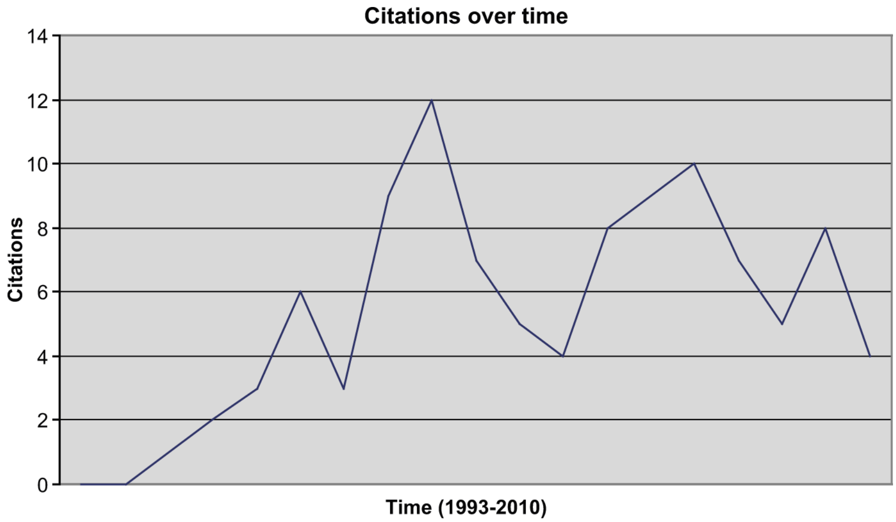
> We do not live in a governed world so much as a world traversed by the "will to govern", fuelled by the constant registration of "failure", the discrepancy between ambition and outcome, and the constant injunction to do better next time (Rose and Miller, 1992, p. 191).

With these somewhat inchoate and loosely connected questions, but no specific template, we sought through the workshops and the special issue to analyse the differential impacts of the New Public Management reforms. This meant examining the shifting notions of organisational trust, rather than privileging one particular set of achievements over others. It meant exploring how and to what extent new "rational" forms of expertise were supplanting the expertise of those who had defined the contours of their domains, whether this was in the field of medicine, social work, education, or policing. The monopolies or enclosures such groups had formed, and now sought to defend, had themselves been subject to critique from other directions on a number of grounds. In the late 1980s and early 1990s, and even more so today, the issue had become one of the extent to which the calculable expertise of managers (and those who sought to manage the managers) was transforming not only the flow of resources but also the types of decisions and the modes of delivery of those providing the actual services. It was far from clear at the time, and remains so today, what happens when the dreams of the reformers come into contact with the inconsistencies, contradictions and paradoxes of delivering services in the "new" world of accountable management. Our introductory paper for the special issue sought, above all else, to capture the importance of addressing such questions through careful empirical investigations, rather than presuming that the claimed potential of accounting would be matched by its achievements once put to work.

Assessing the academic impact of the special issue of *Accounting, Auditing & Accountability Journal*

But what happened when, together with others, we started trying to answer such questions and many more? Put differently, what was the academic impact of the special issue? One tangible outcome was the receipt of the Mary Parker Follett prize for the best paper published in the journal during 1993 (see Humphrey *et al.*, 1993, see Figure 1). But, while most welcome, academic impact should perhaps be viewed more as the forming of a set of connections or affiliations between issues, observations, and persons. This is akin to a process of "problematising", through which some level of agreement comes to form as to the content and contours of those issues that are thought to need addressing. It is a linking up of hitherto disparate and unrelated phenomena into a recognisable ensemble, the creation of a sort of "family resemblance" among previously unrelated questions and concerns. A process that is highly mediated and almost always indirect.

One example of the forming of such linkages was the extensive international study sponsored by the Stockholm Centre for Organizational Research (SCORE), resulting in two books on financial management (see Olson *et al.*, 1998; Guthrie *et al.*, 2005), several articles and chapters (see Guthrie *et al.*, 1999; Olson *et al.*, 2001) and additional academic awards – such as the John Perrin prize for the best paper published in *Financial Accountability and Management* (*FAM*) journal (see Guthrie *et al.*, 1999). A further linkage, which itself brought with it an extensive set of existing connections and connectors, was the affiliation between one of the authors (Miller) and Irvine Lapsley at the University of Edinburgh. Together, they have organised a series of, still ongoing, annual workshops under the heading of the "New Public Sector" since 1996. These, in turn, have facilitated relationships with other bodies, including research funding agencies such as the ESRC, the Research Foundation of CIMA, and the Public



Accumulated GS Citations	From Year
4	2010
12	2009
17	2008
24	2007
34	2006
43	2005
51	2004
55	2003
60	2002
67	2001
79	2000
88	1999
91	1998
97	1997
100	1996
102	1995
103	1994
103	1993

Figure 1.
Citations for the paper by Humphrey *et al.* (1993)

Services Interest Group of the British Accounting Association, the latter receiving funding from CIPFA. Each year, the workshop comprises three key elements – namely, presentations of academic papers; a round table of external experts; and a doctoral forum. Recent workshops have been on: Government Budgeting in the Global Recession (2009); Accounting in Cities (2008); E-Government (2007); Targets and Performance Measurement (2006); Public-Private-Partnerships (2005) – for more details, see www.business-school.ed.ac.uk/research/centres/public-sector-accounting-research).

A further and important set of linkages began to form across national boundaries. It has long been recognised that accounting instruments can travel freely, even if some travel more readily and "light" than others (Miller, forthcoming). But the new public management reforms were, and still are, much more than an invariant toolkit inherently suited to the "task" in hand. If the calculative instruments of accounting are simultaneously social and technical, they must operate within historically specific assemblages whose coherence or unity is derived from the co-functioning of its components. Accounting instruments thus remain marginal until they are mobilised within a social machine or a collective assemblage. Put differently, the instruments of accounting always operate in conjunction with a set of ideas which are themselves multiplicities. This was shown most clearly as work developed to study notions of responsibility and accountability in different national settings. It quickly became apparent, for instance, that some terms or phrases were simply not present in some languages (see Olson *et al.*, 1998). Olson *et al.* (2001) demonstrated the significance of such findings, using the contrast between the action-orientation of responsibility and the primary reporting-dimension of accountability, to argue that the public sector was increasingly caught in an evaluatory trap, committed, even in a so-called "new" and "efficient" world of public management, to ever increasing levels of monitoring and administrative bureaucracy and declining levels of resources devoted to front-line service provision. Such patterns of thought extend beyond the domain of new public management, into broader institutional shifts in the field of international financial regulation and transnational governance (e.g. see Djelic and Sahlin-Andersson, 2006; Loft *et al.*, 2006; Humphrey *et al.*, 2009).

There is, of course, a further way of seeking to demonstrate impact, and one that is wholly in line with the new public management way of thinking. This is to examine the number of times an article is downloaded, a metric that is appealed to increasingly. The following table is based on data provided by Emerald[2], the journal's publishers.

As Table I shows, the introductory paper to the special issue was (marginally) the most downloaded, with two other papers also being heavily downloaded. It is often the case that introductory papers are heavily downloaded or cited, as indeed are literature reviews, so any assessment of "impact" needs to take this into account. A further interesting aspect of the data, this time the citation counts, is the tail off over time. This is such that two recent special issues of *Financial Accountability & Management* on new public management (Vol. 24 No. 1, 2008; Vol. 26 No. 1, 2010) made no reference to any of the papers published in the 1993 special issue of A*ccounting, Auditing & Accountability Journal*, although a number of references were made to other work (e.g. Olson *et al.*, 1998) to have emerged from related collaborative research projects[3]. The lifespan of articles (and books) is a complex phenomenon, and this is not the place to examine this issue at length. But it does seem to be the case that earlier labels such as "accountable management" and "financial management" have been less durable than the term New Public Management, although even that phrase may be reaching the end of its lifespan as audiences come to ask how "new" the phenomenon really is.

There is a more general issue here, which is the danger of neglecting the achievements of existing scholars and failing to build on their work. "Whig history" may have had its day, but this does not mean that researchers have to start with a clean slate every two or three decades. This is particularly the case in a policy domain that is characterised by a recurrent re-labelling of the phenomenon, and when this is mirrored

Table I. Downloads and citations relating to articles in the special issue of *Accounting, Auditing & Accountability Journal*, Vol. 6 No. 3, 1993

Author	Title	Volume	Downloads	GS
Christopher Humphrey, Peter Miller and Robert W. Scapens	"Accountability and accountable management in the UK public sector	6.3	2,073	119
Andrew Gray and Bill Jenkins	Codes of accountability in the new public sector	6.3	2,023	90
Allan Cochrane	From financial control to strategic management: the changing faces of accountability in British local government	6.3	1,166	30
David Mayston	Principals, agents and the economics of accountability in the new public sector	6.3	1,134	45
A.J. Fowles	Changing notions of accountability: a social policy view	6.3	896	34
Mahmoud Ezzamel and Hugh Willmott	Corporate governance and financial accountability: recent reforms in the UK public sector	6.3	1,793	54
Maureen Mackintosh	Economic behaviour and the contracting outcome under the NHS reforms: theory and the example of community nursing	6.3	273	6
Richard Laughlin, Jane Broadbent, David Shearn and Heidrun Willig-Atherton	Absorbing LMS: the coping mechanism of a small group	7.1	453	38
David M. Rea	Better informed judgements: resource management in the NHS	7.1	751	20
		Average	1,174	48
	Average from intervening issue (6.4, 1993) →		1,015	51

(to some extent) in the writings of those who are trying to analyse it. It is very easy to end up with a foreshortened history of new public management, and a concomitant failure to identify both continuity and change in a particular domain. A further and potentially negative effect of this re-labelling is that it can hinder the analysis of what is actually at stake in new public management reforms. For instance, while new public management is classically broken down into its various component parts (e.g. see Hood, 1995), the interrelationship between its key components has been insufficiently explored. This has rather constrained or partitioned work that has emanated directly from the special issue of *Accounting, Auditing & Accountability Journal*. For instance, some of us went on to use the term New Public Financial Management (NPFM) to try and signal the mutual interplay between ideas of financial management and ideas of new public management, as well as the interplay between such ideas and the instruments of financial management. However, terms like NPFM have tended to be used subsequently in a narrower sense, to suggest that accounting has merely supplied some of the techniques which the reformers have made use of.

Our view, instead, was (and, indeed, still is) that the instruments and ideas of accounting have been a constitutive part of a far-reaching transformation in ways of thinking about and seeking to act on the very substance of public services, and on those who make use of, or are entitled to use them. Not only are notions of costs and costliness, efficiency, going concern and insolvency increasingly applied to the entities that provide services and those that manage them. The citizens who use them are redefined, in a parallel move, as consumers, budget holders and so forth. As many accounting researchers have long argued, accounting is much more than a neutral device that can be put to work without regard to the setting in which it is deployed. It is, or rather it has become, part of the institutional framework within and through which public services are now delivered. It is integral to and constitutive of a new way of seeking to govern employees as well as the recipients of public services. Many, of course, realise this. But the image of accounting as little more than bookkeeping has tended to inhibit the development of a fully-fledged social science engagement with the economisation of public life that is still ongoing. No doubt this is partly explained by the disciplinary compartmentalisation of academic life that continues to stifle academic enquiry, notwithstanding the incessant calls for interdisciplinary research. But it is particularly acute with regard to the way accounting research is often viewed by those "outside" the discipline, who continue to taint it unduly with a predominantly "technicist" image. Typically, researchers in other disciplines do not reciprocate the attention that accounting researchers have paid to them. Put differently, sociologists and other social scientists today are more bounded in their horizons than one might expect, and possibly more bounded than they have been historically (Miller, 2008).

One example may illustrate the point, even if it is hardly conclusive proof. Take the relatively recent paper by Christensen *et al.* (2008), which explores new public management reforms in Norway. The authors are from Departments of Political Science and Adminstration, and Organization Theory, and are prolific publishers on the subject of new public management (e.g. see Christensen and Lægrid, 2001, 2007, 2011). However, in their 2008 paper, published in *Financial Accountability & Management*, they do not make a single reference to a paper on new public management published in an accounting journal, nor to a book on the subject written by accounting academics, even though their basic theme as to why Norway has been a relatively slow adopter to new public management has been covered in the accounting literature (e.g. see Pettersen, 2001; Mellemvik and Pettersen, 1998)[4]. Similarly, and somewhat paradoxically, in a very recent background briefing paper to the World Bank reviewing 30 years of public management reforms, Christopher Pollitt (2011), whose work is widely cited in the academic accounting literature, makes only one reference to papers authored by other people in accounting journals (namely, Newberry and Pallot, 2005). Interestingly, although citing work by Christopher Hood, another leading researcher in the field of public management, Pollitt makes no reference in his 30 year review to Hood's (1995) paper on new public management. Published in *Accounting, Organizations and Society*, this paper is one of the most widely cited articles on new public management among accounting researchers working in this area[5].

There are of course exceptions with regard to the interdisciplinary appeal of accounting research. Michael Power's superb diagnosis of the nature and spread of the audit society (Power, 1994, 1997) has certainly travelled across a wide variety of disciplines. The work of the social anthropologist Marilyn Strathern (2000) is just one indicator of its recognition. Likewise, Peter Miller's work with Nikolas Rose (Miller and Rose, 2008, p. 5) has accorded histories of accounting and management – including what has come to be called New Public Management – a significance that extends far beyond the discipline of accounting. Focusing on "varied and often lowly forms of expertise", including instruments as diverse as standard costing in accounting and mental measurement in psychology, Miller and Rose have explored issues at the margins of various disciplines, well away from grand theories of world systems, modernization and globalisation and so forth. By attending to the minor figures in history, and the aspirations foisted on them, they have shown that governing or ruling takes place through a multiplicity of interactions with numerous authorities that, in turn, make their authority operable through a plethora of instruments and interventions. Accounting is just one set of such instruments, but it is one that has been pivotal in the attempts to reshape the nature and provision of public services and modes of governing in liberal societies across the past two decades and more.

These, however, are rare exceptions. Given the centrality of accounting ideas and instruments to new public management reforms, one might have expected, for instance, greater engagement by political scientists and scholars of public administration with the accounting literature, in view of their historical attention to the topics of budgeting, and to a lesser extent auditing and transparency (Wildavsky, 1964, 1975; Heclo and Wildavsky, 1974; Pollitt and Summa, 1997; Pollitt *et al.*, 1999; Hood and Heald, 2006). Gray and Jenkins (1995) stands as a relatively isolated example of such interchange in the journal, *Public Administration*. They put the point forcibly that accounting reforms are integral to new public management, that notions of accountable management, financial management, performance assessment, "entrepreneurial" budgeting, local financial management (of Schools) and fundholding (for GPs) are accounting issues at the core, and have been addressed extensively in a range of new journals such as *Financial Accountability & Management, Accounting, Auditing & Accountability Journal* and *Public Finance*. Yet, despite the importance of the accounting aspects of new public management, and notwithstanding the increasing attention being paid to accounting issues in journals such as *Public Management Review* and *Public Money & Management*, public administration researchers have generally demonstrated little appetite for engaging with accounting researchers on the accounting aspects of new public management[6].

We note this lacuna in the mainstream public administration literature not as a gripe. In any event, this partitioning of academic literatures is a common phenomenon, and is not confined to public administration. One sees it even in the somewhat separate trajectory and citations of the relatively new social studies of finance, when set alongside the equivalent and prior social studies of accounting. Our point, rather, is substantive and relates primarily to the demands of the subject[7]. Public sector accounting practices, as Gray and Jenkins emphasised, are of cross-disciplinary significance. New public management is a mix of both ideas and instruments, an assemblage of practices that range from the very local to the most general and abstract. The "everyday doings of practitioners" (Kurunmäki and Miller, 2011a) can, we argue, only be fully understood if one analyses them both in terms of the micro-practices that practitioners and others design and deploy, and the highly general ideas they seek to make operable. And we see this process as one that is highly fluid, rather than static. Whether it is a matter of seeking to make accrual accounting operable in a wide variety of national contexts, encouraging the use of "personal care budgets" for the elderly, or designing and redesigning "failure regimes" for public services, it is essential to capture the interplay between the local and the non-local, as well as between the domain of instruments and the domain of ideas which in turn can be both local and non-local. For it is through such exchanges that the previously incalculable is made calculable. And it is through such a process that the attempt to responsibilise ever increasing aspects of social life is enacted.

Programming, performativity and new public management

Our own writings, and those of others (e.g. Pollitt and Bouckaert, 2000; McLaughlin *et al.*, 2002), suggest that the ideas and instruments of phenomena such as new public management are likely to transform the actors, actions and entities they target. Even if the transformation in question is only partial, and if there is always likely to be a gap between the imaginary world of the reformers and that of those who are expected to make it real, it would be curious if things remained wholly unchanged after a couple of decades of so-called new public management reform. As noted at the outset, we need of course to be mindful of the mediated nature of "impact", and that change can come about through major reforms and restructurings, but it can also come about through subtle alterations in vocabularies and terminology, as well as through a myriad of minor changes to the instruments and interventions through which people are managed and monitored (Pollitt, 2002). Assessment procedures, the linking of these to diagnostic tools, the linking of these in turn to budgetary constraints and cost apportionment models are just some of the devices through which the management of public services can be rethought and restructured. Many of these changes are visible only at the level of the "everyday doings of practitioners", and those closest to them, rather than at the grander level of ideas and ideologies. These go hand in hand with a more public dimension, in the form of various league tables or rankings, the external reporting of costs, of performance, of risk ratings and so forth.

Taken together, this assemblage of visible and less visible devices for monitoring and managing the varied and multiple domains of public services has created a world that is fundamentally different from that which prevailed in the early 1980s. However, the current onslaught on all forms of public services that has developed in the wake of the recent global financial crisis, and in the context of the resultant cuts in public expenditure, might make some think that nothing has changed since the early 1980s. While this is clearly not the case, it continues to be appropriate to ask questions about the impact of the reforms that have occurred under the banner of new public management, even if such impact differs significantly from that envisaged by the reformers.

Ironically, one of the most striking things to stand out, when such a question is posed of new public management reforms, is the notion of, and association with, failure. Failure and the calculating of failure has, in the aftermath of the recent global financial crisis, come to dominate public life and public services in ways that go far beyond the crisis itself (Kurunmäki and Miller, 2011b). To the extent that public services are designed increasingly according to the precepts of the market game, it seems that the entities providing them now have to be allowed to fail according to the same precepts. Education, healthcare, social care, prisons, and indeed virtually any public service can now be spoken about and assessed in terms of the likelihood or the actuality of failure. Even a body born in the midst of the new public management reforms, such as the UK's Audit Commission, and charged with independently verifying the value-for-money provided by public services, has now been deemed, by the new British coalition government, to have failed, albeit without the rigorous investigations and assessments that the Audit Commission itself was required to conduct.

A distinctive merit in looking back and reflecting on the impact of new public management reforms is the realisation of just how persistent is the issue of failure. Humphrey *et al.* (1993, pp. 23-24) emphasised the importance of examining the "congenitally failing" nature of reforms carried out in the name of accountable management, the constant discrepancy between what is sought and what is achieved. This was a theme reiterated across all the other papers in the special issue. Cochrane (1993), for instance, in addressing the issue of UK local government, spoke of continuing confusions concerning public sector accountability, albeit without actually using the term failure. Gray and Jenkins (1993) considered the impact of financial management reforms on codes of accountability in the UK public sector, and envisaged a host of problematic implications, including what they termed a "co-ordinative vacuum" and a relative disintegration not only of strategic management but of accountability itself. And Mayston (1993, p. 93), in studying the economics of accountability in the new public sector, argued that it was important to note the "less than perfect" experience with formal financial reporting and accounting mechanisms in the private sector.

The continuing pertinence of such messages after almost two decades suggests that we need to register more firmly the inherently failing nature of New Public Management[8]. This is not a matter only of pointing to the more obvious and everyday failings of the reforms at the level of operation and implementation, highlighted most recently by the inability of new public management systems to prevent burgeoning public sector deficits. It is also, as Rose and Miller (1992) pointed out, a matter of viewing new public management as inherently a problematizing activity, one that poses the obligations of governing in terms of the problems it seeks to address. For the ideas of new public management have been formed around the failings it is called on to rectify, the ills it is supposed to cure. Accordingly, we are told what is needed to be done to rectify "failing" financial or risk management processes, and the new tools and techniques that can deliver improvements in levels of service quality. But it is almost always a matter of struggling to overcome management failings and secure such improvements. Much is promised in the name of efficiency and effectiveness, but invariably it is difficult to demonstrate such improvements. Likewise with transparency, which is typically linked to appeals to enhancing performance and accountability (see Hood and Heald, 2006). And we have even got so used to the term failure that policy makers are formally resorting to the establishment of so-called "failure regimes", modelled on private sector insolvency models, to deal with the failings or anticipated failures of institutions such as NHS foundation trusts (see Kurunmäki and Miller, 2011b)!

If the appeal to failure, and to the design of failure regimes, appears so prominent again today, that is because the questioning of the public sector is once again being articulated in abstract programmatic terms, in terms of general political ideals rather than in terms of the operational demands of healthcare, education, punishment or whatever. This entails a range of attempts to make the world of public services resemble the dreams of the reformers, regardless of their substantive content, who, in turn, appeal to the instruments and interventions of accounting as one of the principal ways of making operable the proposed solution. If, or when, deficiencies or unintended consequences are noted, then these are still typically viewed as teething problems or matters to be ironed out subsequently, rather than fundamental or intrinsic flaws. There is a difference, however, when compared to the 1990s. The scope for alternative forms of behaviour and action appears to have narrowed, not least because of the global spread of the ideas of new public management, and the ways in which international thought leadership in this area is dominated by small, tightly knit, inter-connected knowledge communities (see Chow *et al.*, 2010).

This leads into the second main issue which is the continuing importance of knowing more about what is done in the name of new public management. The importance of assessing impact has been emphasised in the new public management literature (e.g. see Pollitt, 1995, 2011; McLaughlin *et al.*, 2002) but it was a very strong theme across all the papers in the special issue, not least because practical experience with "accountable management" systems seldom tallied with what had been claimed. Fowles (1993, p. 106), for example, writing from a social policy perspective, acknowledged that some pathways of accountability had been downwards in accordance with a government rhetoric of involving the consumers of services, but ended up concluding that the most striking outcome of two decades of change was the strengthening of the flow of accountability in the other direction. Ezzamel and Willmott (1993, p. 127) also highlighted the limits of reforms premised on notions or logics of formal rationality and their questionable disregard for the substantive needs of either the provider or the consumer of public goods and services. Mackintosh (1993, p. 153) drew on the example of community nursing, to demonstrate that there were strong reasons for supporting moves to more locally integrated management systems – which placed an emphasis on provider involvement, the sustaining of staff motivation and trust, local integration of services and experimenting with ways of involving clients at the local level. She emphasised that private sector commentators had recently highlighted how private sector organizations had been transformed by "focusing on the morale of the providers rather than by concentrating on measuring outcomes". Despite the strength of the theoretical arguments behind such ideas, however, she expressed concern at the likelihood in the public sector of an "excluded discourse" – with those proposing collaboration always running the risk of being portrayed as "soft-hearted and illogical" (Mackintosh, 1993, p. 153). Laughlin *et al.*'s (1993, p. 80) analysis of the Local Management in Schools (LMS) initiative concluded that, despite its apparent promise, it was not proving to be a great liberating force. It was sucking more teachers into administrative roles, and pushing the headteacher further from educational issues as the administrative hierarchy grows. Rea (1993, p. 108) identified similar themes in his analysis of resource management in the NHS. Despite all the rhetoric promoting the valuable solutions offered by resource management, he concluded from his fieldwork that it was the very ineffectiveness of resource management that made it most attractive to a centralist government.

Over the years, discussions regarding the relative impact and reach of new public management have stimulated a fairly wide-ranging set of debates as to whether it has been suitably evaluated and defined, and whether it is better viewed as a specific set of ideas and practices or a movement with a certain spirit but a shifting technical toolkit (see Pollitt, 1995, 2002, 2011; Gow and Dufour, 2000). Likewise, there have been a variety of claims that new public management has either seen its better (or at least most influential) days, that it is at best a tired if not moribund notion, and that it has been replaced by newer, more networked approaches to government and public administration including "New public governance" (Osborne, 2006, 2010), "Digital era governance" (Dunleavy *et al.*, 2005) or "Public value management" (Stoker, 2006). Others have reasserted the continuing significance of new public management, or the limitations of claims that it represents a distinctive and new stage or approach to public management and the importance of discarding "one-best-way thinking" with respect to the search for management solutions (see Alford and Hughes, 2008; Savoie, 1995; Lapsley, 2008, 2009; Hood and Peters, 2004; Pollitt, 2007; Greve, 2010;). Hughes (2008), while critical of the term new public management, additionally claimed that its critics often have little practical managerial experience. In light of the lengthy engagement that we have both had with processes of public management, we turn briefly to consider what such personal experiences reveal in terms of the impact and understanding of new public management.

Engaging personally with new public management

One does not have to look too far to find regular urgings for more to be done in terms of learning and communicating about the ways in which public sector accounting systems, together with other forms of quantification and assessment, are being used by public sector "accountants", and the nature of their interactions with management and other groups (see Goddard, 2010; van Helden, 2005). There is also real scope for more studies that not only focus on what is being done (and not done) in the name of new public management, but also seek to explain the residing endurance and resilience of such reforms and reforming commitments. This can be about developing further our understanding of the organisational interactions and battles or skirmishes that take place as accountants, accounting systems, and other related forms of management information engage with the day-to-day realities of contemporary public service delivery and management. It can also be about explaining why the messages and lessons of the past seem to have a residing significance, and the degree to which any lessons are being learned from the past.

Our personal experiences, both as researchers and managers, confirm that remarkably little is known about the ways in which accounting systems and accountants impact on and interact with other management processes, and on the operational activity and organisational strategies of those delivering public services, particularly in an era of substantial cuts and cost savings. Unrealistic expectations concerning accounting systems, combined with claims that some reporting systems are "unfathomable", suggest that the accounting reforms that have accompanied new public management may have operated in a far from uniform or linear manner. In so far as new public management is about the ideas and instruments of (largely private sector) accounting travelling across the public sector, we need to bear in mind that the travelling has often been at very different speeds and to widely differing extents, not just internationally but even within specific national settings or individual public sector organisations (for more discussion, see Carnegie and Napier, 1996, 2002; Gomes *et al.*, 2008). At times, and in certain contexts, there is an avalanche of accounting numbers and other forms of quantification. At other times, in other places, and at different organisational levels, one can be operating in the complete absence of accounting numbers, or at least in the absence of those accounting numbers that one would typically expect to find from reforms claiming to mimic "modern" accounting practices of the private sector. The impact of reforms can depend on a wide variety of factors, including the way in which they are promoted, adopted and resisted (see Humphrey *et al.*, 1993; Humphrey, 1994; Broadbent and Laughlin, 1998), their intended and/or perceived uses and the institutional support behind them (see Chow *et al.*, 2007).

The overall university academic environment, of course, is one in which educational ratings and rankings have come to assume ever greater significance, and for a wide range of activities. But this often does not translate into accurate and robust financial information that can be used as a way of making intelligent decisions at the level of sub-units (something that also occurs often in the private sector also). This is unsurprising, in so far as universities still do not even have accurate figures for estimating the full cost of different categories of student. But it does at the least raise questions about the extent to which new public management has permeated all levels of the hierarchy, something which is reinforced further by the number of heads of department that we know who will admit to keeping their own parallel "black book" accounting records, since these are often felt to be more informative and reliable than those produced centrally.

Overhead allocations provide one illustration, in so far as these still tend to be volume-based rather than activity-based. This can have the perverse yet predictable effect that large and efficient programmes or departments are penalised for being increasingly efficient, highlighting the not uncommon issue of cross-subsidisation in public services (Kurunmäki *et al.*, 2003). Another illustration relates to when one of us sat on a university finance committee, a personal experience revealing that the primary aim of this particular university's accounting system was the maintenance of the nominal ledger, rather than the provision of internal management accounting information that could be used intelligently at the level of the Department or Faculty. In another instance, this absence of appropriate information proved to be particularly significant in relation to the maintenance, management and accessibility of departmental reserves. Earning surpluses had little associated economic rationale in such a context, unless the University could be convinced to make those surpluses (and the underlying cash reserves) available to fund sensible and approved strategic development plans by the departments generating such surpluses. On occasions this did prove possible, especially if one was working with an enlightened and influential dean who could see the benefits of a balanced system that sought to maintain academic quality standards in terms of service provision but combined this with appropriate financial incentives for departments. It should be noted that these examples arise in highly specific contexts and that the differing presence or absence (for instance) of intermediate managerial layers (such as Faculties), or the process of turning Departments into profit centres, can alter the dynamics of the interaction between accounting information and other managerial processes – as can managerial attitudes to a range of other metrics such as research rankings, journal impact measures, demand levels for individual programmes, student satisfaction surveys, and much else besides.

As departmental heads, we have at times been in positions where we have openly appealed to the supposed ideas and instruments of new public management (whether the specifically accounting aspects, or the more generalised quantification of academic qualities). This was done for very defensible reasons, such as trying to ensure that that those for which one was responsible, whether students, faculty or administrative staff, were properly supported. None the less, it was a curious and ironic set of experiences, not least because at times a number of our efforts and claims were rebutted by a central management supposedly committed to the pursuit of such "contemporary" approaches to public sector management. It also suggests that the "virtues" of the market can be somehow absorbed by those who are managing, even when the financial and other information that would enable intelligent dialogue at the level of sub-units is absent (for further reflections on such dilemmas in relation to a culture of research monitoring, see Gendron, 2008; Humphrey and Lukka, 2011).

Overall, our personal experiences highlight a number of significant issues related to new public management. The first is that the instruments of new public management are not invariant or absolute, and they are developing at very different speeds in different settings. As with other devices for acting on the actions of individuals, they are not intrinsically good or bad, inherently liberating or constraining. The way they operate when put to work depends on how they are put to work, and how they are linked up to other modes of judgment and intervention. Second, it is important not to be overly prescriptive as to what comprises and is represented by new public management. This means, at one level, that its nature and impact depends very much on the way in which associated systems are constructed and managed. They can be individualising and intrusive, but they can also at times, and no doubt with effort, be made to work in a positive and productive manner. Impact very much depends on the role and approach of those charged with the task of management. Rather than a definitive set of techniques and measures, new public management should be studied in relation to what is practised and pursued under the name of public management in a specific setting. It is not a set of practices and traditions that can be routinely and uniformly described as centralising or decentralising – but something that comes to be defined through its operationalisation. This emphasises the importance of further analyses of the ways in which it is applied in practice and the dimensions that practice serves to emphasise – and the way such balances, priorities, styles and patterns change over time.

As such, in response to the above questioning as to whether the UK public sector has really been transformed by new public management, it is possible to argue that only certain elements or forms of new public management have been implemented. Promises of financial delegation do not always materialise, notwithstanding political devolution and the decentralisation of public service provision in areas such as health care and higher education, while the criticisms of public sector bureaucracy and inefficiency have often served to create an even more onerous and intrusive form of bureaucracy, which at times can further consolidate power at the centre. Not only have certain dimensions of new public management failed to reach the front-line of service delivery, but, arguably, they have been discouraged or even disallowed in some circumstances, whether through an unwillingness to relinquish central control, or through a lack of confidence in the capacity of delegated financial management systems to actually deliver enhanced public services.

These are just some of the issues that have arisen for us as we have come to terms personally with new public management in the context of departmental management within quite different organisational contexts. Perhaps one of the clearest lessons to arise is that new public management, when it is put to work, and regardless of how vigorously it is operationalised, is subject to a wide range of competing imperatives and incentives. New public management is not a unitary and invariant phenomenon, and it needs to be understood in terms of the "everyday doings" of those who end up being required to put it to work. It is a "negotiated" phenomenon, even when the basic parameters and processes are imposed by fiat, and we need to know much more about how that process of negotiation operates in the wide range of settings in which it is being attempted.

Conclusions and thinking ahead: parameters and coordinates

Our concern in this paper so far has primarily been retrospective, to reflect on the impact of a special issue and some of the developments that have occurred in the past decade or so in public sector accounting research. We turn now to some more prospective reflections and conclusions on the ways in which responsibilities have come to be redefined in the intervening years, and to consider some of the coordinates that may usefully animate future research in the area.

The first and perhaps most important point to emphasise is that we need to rethink the parameters of "public sector" accounting research. We need to avoid the partitioning of accounting research into ever smaller and self-referential sub-areas. Put differently, we need to dispel the perception that "public sector accounting research" is a matter only for "public sector" specialists. Such a view does a disservice to those scholars who have been working on issues pertaining to accounting and financial management in public sector and public services, often for several decades. It is equally unhelpful to scholars working in other areas, particularly those that are directly or indirectly affected by developments in accounting for public services. The recent banking and fiscal crisis, which has been translated into a crisis for public services, is one instance of this spill-over. So, too, is the increasing attenuation of the boundaries between the public and private sector, via sub-contracting relationships, public-private partnerships, private finance initiatives, and so forth. There is also the matter of examining how and to what extent accounting instruments transfer from the private to the public sector, something that should be of interest to a wide range of scholars, whether from accounting, management, public policy, sociology, political science, or indeed a range of other adjacent disciplines.

For, in a matter of just a few years, we have seen yet another rethinking of the meaning and role of the state, the importance of which extends far beyond "public sector" accounting research. Initially, of course, there was a blame game as the scale of the financial crisis became apparent, and that is still ongoing. Finance experts, financial economists, financial modellers, regulators, risk managers, remuneration and governance structures, financial accounting, international financial reporting standards and so on were all ushered into the blame arena – ironically, the very expertises, systems and practices that the promoters of new public management had said to be sadly lacking in the public sector. Much cherished notions of the market and market efficiency came to be deservedly tainted, in so far as they were held responsible for the crisis. Miller (2009) spoke of a potential new turn in the theory of the state, as even the hitherto dirty word "nationalisation" was initially appealed to proudly, as something sitting comfortably alongside words such as responsibility, security and society. But that was only a temporary phenomenon, and one that quickly evaporated once it became clear that someone other than those who caused the mess had to pay for it. The reality of having to pay for bail-outs of individual institutions and even entire nations, and on a scale hitherto not even imagined, led to a further rethinking of risk, regulation and the state. With disturbing haste, and to an extent that has surprised even the most cynical, this has resulted in a re-establishing of the primacy of markets and a market imperative, combined with a vilification of the state and public services.

To address such shifts in the theory and practice of statecraft, however, is challenging to say the least. It requires that researchers understand and analyse the transnational communities of "experts" that shape our ways of thinking about public services and the ways in which they should be managed. Such analysis cannot be done by partitioning "policy" research and researchers from "accounting", and so on. It requires a much wider set of skills that is often called interdisciplinary, although typically this fails to capture the full extent of the skills needed. It requires also that researchers be able to trace how and to what extent the imperatives of often abstract policy debates intersect with operational obligations and the immediacy of service delivery demands, particularly in a climate where we hear repeatedly that "front-line services" will be protected. Put differently, researchers need the skills of the policy analyst, together with those of the accountant and the ethnographer, which is often not the case. This can of course be overcome to some extent by collaborative research. Regardless of how it is achieved, however, the challenge is clear. With increasing attention being paid to issues of global and financial governance, and with ever-growing consideration being given to government budgets and deficit levels, those researchers addressing issues concerning accounting and financial management in the public sector are firmly at the centre of contemporary debates concerning the role and accountability of the state. They are no longer working in a circumscribed area termed "public sector accounting", if indeed they ever were.

Second, we need to consider more carefully the impact, outreach and public policy contributions of public sector accounting research papers (for a wide-ranging review, see van Helden and Northcott, 2010). No doubt there are a variety of ways in which public sector accounting researchers could highlight better the practical relevance of their work, including writing in different ways and in different outlets, and for the academic community as a whole to assign great value to the academic-practitioner nexus. Regardless of the outlets chosen though, we need to make much more of the vast range of public sector accounting research that has been undertaken and its implications for public policy. For instance, Sir David Tweedie, the outgoing chair of the IASB, has referred to a very critical and challenging ICAS monograph on public private partnerships and accounting for roads (see Shaoul *et al.*, 2008) as one of the best academic pieces that he has ever read. Accounting researchers have been highly influential in the workings of parliamentary committees and in both shaping and critiquing national and international public sector accounting policy and practice development (see Ellwood and Newberry, 2007; Newberry and Guthrie, 2006). Researchers face considerable challenges in demonstrating the implications of their findings for policy, particularly when their essential message is that the reforms are fundamentally flawed. Where that is shown to be the case, academics have a responsibility to say so, even if the pressure is in the other direction, to suggest marginal improvements to initiatives that are often inherently misguided (see Humphrey, 2005). Many have addressed such issues, in addition to those already mentioned. For instance, on the matter of applying accrual accounting in public libraries and museums, it is worth consulting the work of Carnegie and West (2005) and West and Carnegie (2010). For those interested in the flaws in implementing resource accounting in Universities, the work of Mellett (2002) is highly instructive. Meanwhile, if your concern is with the success, or otherwise, of railway and other privatisations, the work of Jupe (2009a, b) and Funnell *et al.* (2009) has much to offer. These are of course just some examples, and there are no doubt many others we could mention. The key point is that there is now a substantial body of work that has examined the appropriateness and unintended consequences of many of the reforms that go under the label of new public management. Even in cases where the reforms have some inherent merit or plausibility at the level of policy or the abstract ideals in terms of which they are articulated, the imperative is to understand what happens when they are put to work. On this, accounting researchers have had, and still have, much to contribute.

The third issue we wish to highlight is the importance of cross-national or comparative studies. Our special issue focused primarily on financial management reforms in the UK, and it is now very evident that this phenomenon is international in nature. It is important to know what is happening in individual countries of course, and we are not suggesting at all that studies conducted in only one country are of little value. But we do need to pay increasing attention to the commonalities and the contrasts across countries. We need to know how the ideas and instruments of accounting and financial management travel internationally, and we need to know through what channels and conduits they do so. We need to build further on the work of those who have emphasised the importance of transnational knowledge communities, considering how such networks form and how they seek to standardise financial management (see Laughlin and Pallot, 1998; Carnegie and Napier, 2002). Developing empirical work is addressing such issues in the context of new public management reforms, exploring their roles and influence and noting the often relatively small number of key actors in networks that have formed, for instance, among national Treasury departments, accounting firms, and international standard setting or regulatory bodies (for example, see Christensen and Skaerbaek, 2010; Chow *et al.*, 2010; Christensen *et al.*, 2011). And, as Goddard (2010) has emphasised, we need to know much more about how accounting and financial management reforms are working in developing countries, where issues of audit and governance may play different roles than in developed nations.

We need to know also which practices travel less well, and remain confined within individual national boundaries. That is to say, some ideas and practices travel "light", whereas others travel less easily. Standard costing is an instance of the former, as witnessed by its deployment in both the Soviet Union and the USA in the early decades of the twentieth century, and its current deployment in healthcare in many countries. Ratio analysis appears similarly able to travel light, as does audit, both being deployed extensively in both the corporate world and the regulation of public services. Accrual accounting, another practice still in the process of being operationalised for public services in some countries, seems to travel with much greater baggage, with the result that its insertion into "local" national settings creates many tensions and points of friction (Lapsley *et al.*, 2009; Miller, forthcoming). This suggests that we need to know much more about how and under what circumstances the calculating instruments of accounting can be mobilised and put to work in different national contexts.

The fourth and final dimension we would like to emphasise with a view to future research in this area is the importance of history and historical analyses. This is not a matter of appealing to esoteric or antiquarian concerns, as the "new" accounting history has so firmly demonstrated (Hopper *et al.*, 1991). It is more a matter of seeking to understand the conditions of possibility of a transformation in ways of governing economic and social life that has been taking place over the past two decades and more, and that is in the process of being transformed further. As Pollitt (2008), has argued, we need to attend to the importance of reinstating an understanding of the past as well as the present of all those processes and institutions that make up what is today called the public sector. Whether it is a matter of healthcare, social care, schooling, higher education, policing, socially legitimated modes of confinement or whatever, apparently localised events are part and parcel of much more far-reaching shifts in ways of seeking to refashion the type and contours of the social relations we inhabit. The relevance of historical studies of such changes is that they can help us understand how and where the "solutions" currently being proffered emerged, and in the process can dispel much of their apparent self-evidence and diminish their taken-for-grantedness.

This is not a matter of expecting historical analyses to tell us what to do in any specific instance. But, in depriving existing practices of their self-evidence and immutability, we can perhaps be better placed to pose relevant questions about their appropriateness. To this extent, historical studies of accounting and financial management practices in varied public sector and public service contexts can help locate them within broader shifts in the management of the economic and social relations within which they are embedded. This is of particular relevance at a time when the discipline of accounting is being called on to reaffirm its legitimacy and to play a core role in the reshaping of so many areas of social life. This is in contrast to the rather prevalent meretricious writing on such matters that promises a bright and efficient future, shorn of all the trappings of bureaucracy and other outmoded ways of organising and delivering services. It is in contrast also to the various reviews of public sector accounting research that seek to analyse contributions by classifying methodologies and theories (e.g. Goddard, 2010; van Helden, 2005; van Helden and Northcott, 2010). While such categorising may have value when structuring a literature review, it can encourage and reinforce the very compartmentalisation of research that we have suggested has tended to constrain and partition pertinent accounting research from other social sciences. We need not only to enhance the exchanges between accounting researchers and other social sciences. We need also to maintain and enhance the exchanges among researchers within the accounting community, rather than territorialise research according to methodological preferences.

To borrow a term that had such resonance for Anthony Hopwood, we need to retain or reinstate curiosity at the heart of our concerns. In an inspiring and closing editorial in *Accounting, Organizations and Society*, Hopwood (2009, p. 892) lamented the fact that:

> [A]ccounting research is no longer driven solely by curiosity (Hopwood, 2008a). Indeed as numerous of my recent writings have pointed out (Hopwood, 2007, 2008b), the mainstream of a great deal of accounting research is now the result of a complex set of institutional and personal factors rather than any need for a new understanding. Initially varying by country, international influences and pressures are now creating a much more conservative context for the conduct of accounting inquiry.

Put differently, by focusing on "how" type questions, and by exploring the emergence of the ideas and instruments that are called on to refashion public services and public life, we have a real chance of disturbing the apparent self-evidence that often attaches to things after the event. We should be able to discern the singularities of this phenomenon that has come to be called new public management, which can be obscured if one is too quick to "explain" it (Miller and Rose, 2008, pp. 6-7). We should be better equipped to understand the multiplicity of expectations that are associated with it, and the immensely varied and complex worlds of service delivery with which it comes into contact. We should also be better placed to understand the personal dilemmas and demands that are placed on us as academics and as (at times) managers, as responsibilities come to be redefined in an era where curiosity and enquiry is increasingly difficult to appeal to. For we are no more "outside" these processes than the medics, social workers, police officers, school teachers and so on that we study. It might even be that, as accounting academics, we are better placed to analyse what is happening than those who are more distant from the phenomenon, and possibly unfamiliar with the recurring attempts over several decades to remake the world so that it fits the accounting for it, a process that is not unique to the public sector. In this respect, it is worth remembering that in the title of our 1993 special issue, "new" was written in inverted commas, when referring to notions of a "new" public sector or a "new" public management. Nowadays, "new" tends not to be written this way, even if it is even less "new" than it was in 1993. We need to be attentive to this recycling of practices and principles, particularly when they are already mature, to say the least, before being applied in the public sector.

We noted in the conclusion to our 1993 paper how John Roberts (1991, p. 367) had spoken of the need to "recover accountability from the exclusive and apparently mesmeric grip of accounting". More recently, both he (Roberts, 2009) and Martin

Messner (2009) called for greater recognition to be given to the limits of accountability and the need to develop more intelligent forms of accountability that explicitly recognise that we cannot measure and remember everything. There is much to be said for such scepticism and recognition of the limits of accounting. But, rather than see the issue as one of more or less accounting, perhaps it would be better to ask how can we develop more "intelligent" information for senior (and often not so senior) managers, whether based on conventional accounting information or a much wider set of information?

Until such development happens, we are destined to live (at least within a university context) within a world of rankings and performance assessment that aspires to a quantification of quality, while indirectly encouraging careerism and the erosion of collegiality and genuine innovation. Regardless of our personal preferences concerning such developments, a key responsibility is how we engage personally and professionally with such a state of affairs. As mentors to non-professorial faculty, we have to simultaneously advise and assess. And we have to do so in such a way that we neither damage the careers of those who we have responsibility for, nor expunge the curiosity that is so essential to academic life. Anthony Hopwood used to enjoy recounting the tale of the (now seminal) paper by Ball and Brown, and how it was initially rejected by *The Accounting Review* on the grounds that it was not an accounting paper. Although it was published subsequently in the *Journal of Accounting Research*, it is worth recalling that, at that time, this was a relatively new journal, only being in its sixth year of publication (and *Accounting, Organizations and Society* did not yet exist). This is just one indication of the fundamental importance in academic life of innovation, particularly when new research agendas or paradigms are being formed. Whether we are at such a stage now, or at what point we arrive at such a stage in the future, will be for others to judge subsequently. One thing is clear, however, we are at a decisive juncture in the transformation of the state and its relations of accountability, and accounting has rarely had such a prominent role to play in public life. This is both a tremendous opportunity, and also a challenge for accounting researchers. We very much hope that they will rise to the challenge, whether as "public sector" specialists, or simply as responsible social science scholars and stakeholders in a fascinating academic arena and field of inquiry and practice.

Acknowledgements

Thanks are due to the two anonymous reviewers for their insightful comments and guidance, and also to Garry Carnegie as editor for detailed comments and encouragement in the development of the paper. The initiative and expertise of Simon Linacre and Caroline Gowan at Emerald in constructing the citation data for the special issue is greatly appreciated. Participants at a seminar, organised by Albrecht Becker and Martin Messner, at the Innsbruck University School of Management provided very helpful comments on an early version of the paper. Indirectly, thanks are due also to the original contributors to the special issue, as well as those with whom the authors have worked, co-authored, and co-organised workshops over the past two decades. Particular thanks here go to James Guthrie, Irvine Lapsley, Olov Olson, Nik Rose and Bob Scapens. Finally at a time when the input of authors to papers is increasingly quantified for various assessment purposes, it is important to remember the input and support provided by other, unnamed, colleagues, that is almost impossible to quantify but of such value.

Notes

1. Funding was provided by the University of Manchester, the London School of Economics and Political Science and the Suntory-Toyota International Centre for Economics and Related Disciplines. The focus of the workshops was on the "changing patterns of organization and control that have emerged in the UK public sector over the last decade or so in association with concepts such as efficiency, value-for-money, financial responsibility and accountability. A particular intention of the workshops was to provide a forum through which academics from a variety of disciplines could discuss the nature, impact and implications of these changes. The workshops were initially structured on a disciplinary basis, with papers examining changes from the differing perspectives of accounting, economics, government and politics, social policy and sociology. Subsequently, applications in particular areas of the public sector, including Health, Education, Social Services, the Civil Service and Criminal Justice were considered" (Humphrey *et al.*, 1993a, p. 5). The dedicated special issue comprised nine of the papers presented at the workshops, with the papers being selected and arranged to reflect the different perspectives and applications considered during the workshops.
2. The collection of the citation data was undertaken in October 2010.
3. A 1999 special issue on Accounting and the New Public Management in *Financial Accountability & Management* extending over two issues of the journal (Vol. 15 Nos. 3&4) included a joint paper reflecting on the key findings and implications of the afore mentioned SCORE research project (Guthrie *et al.*, 1999) and seven citations to papers in the special issue (the majority of which were to the introductory paper).
4. Christensen and Lægrid's edited books on new public management (see, for example, Christensen and Lægrid, 2007, 2011), building on their initial work in this area (Christensen and Lægrid, 2001) do not contain a single chapter written by an accounting academic.
5. It is worth noting that an initial version of Hood's (1995) paper was presented at the first of our interdisciplinary workshops, entitled "Changing Notions of accountability in the UK public sector" and held at the LSE in December 1991. By the time we had secured approval for the special issue of Accounting, Auditing & Accountability Journal, however, Hood had already submitted his paper to Accounting, Organizations and Society.
6. Two rare examples of papers by accounting academics in Public Administration are Conrad and Sherer, 2001 and Torres and Pina, 2004).
7. That said, attention will need to be paid to the disciplinary impact of a growing emphasis on, and utilisation of, citation lists and data. For example, a recent paper (Marsilio *et al.*, 2011) in *Public Management Review* explored the intellectual structure of research across different disciplines on public private partnerships, (PPP) using as its basis research and citations of PPP papers published in journals included in the Social Science Citations Index (SSCI). The article did not cite a single paper authored by an accounting academic. This may reflect the limited number of accounting journals included in the SSCI, although the journal *Public Money & Management* (edited by Andrew Gray and Jane Broadbent) was listed as the journal with the joint-second most papers on PPPs. In contrast, a 2010 international handbook on PPP's (see Hodge *et al.*, 2010) edited by scholars from law, politics and business administration, included two chapters by leading accounting scholars in this field (David Heald and George Georgiou and Jean Shaoul).
8. One might also characterise it as fundamentally experimental, albeit an experiment largely devoid of evidence or systematic assessment (Humphrey, 2005b, p.483).

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Received 25 February 2011
Revised 12 September 2011
Accepted 26 September 2011

Accounting's past, present and future: the unifying power of history

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Abstract

Purpose – The purpose of this paper is to revisit the special issue of *Accounting, Auditing & Accountability Journal* published in 1996 on the theme "Accounting history into the twenty-first century", in order to identify and assess the impact of the special issue in shaping developments in the accounting history literature, and to consider issues for future historical research in accounting.

Design/methodology/approach – A retrospective and prospective essay focusing on developments in the historical accounting literature.

Findings – The special issue's advocacy of critical and interpretive histories of accounting's past has influenced subsequent research, particularly within the various research themes identified in the issue. The most significant aspect of this influence has been the engagement of increasing numbers of accounting historians with theoretical perspectives and analytical frameworks.

Research limitations/implications – The present study examines the content and impact of a single journal issue. It explores future research possibilities, which inevitably involves speculation.

Originality/value – In addressing recent developments in the literature through the lens of the special issue, the paper emphasises the unifying power of history and offers ideas, insights and reflections that may assist in stimulating originality in future studies of accounting's past.

Keywords Journals, Accounting, History, Accounting history, Critical and interpretive histories, Archives, Research taxonomy, Research projects

Paper type Research paper

Introduction

In 1996, *Accounting, Auditing & Accountability Journal* (*AAAJ*) published a special issue under the title "Accounting history into the twenty-first century". Our view of the significance of historical accounting research is expressed in the Editorial that opened the special issue (Napier and Carnegie, 1996, p. 4):

Earlier versions of this paper were presented at the 34th Annual Congress of the European Accounting Association, Rome, April 2011, and at the Annual Conference of the Accounting and Finance Association of Australia and New Zealand, Darwin, July 2011, as well as at seminars held at Università degli Studi "G. d'Annunzio", Pescara, Università degli Studi di Perugia, Università degli Studi di Verona, and University of South Australia. The authors are grateful for the comments of participants at these presentations, and also to Jayne Bisman, Roberto Di Pietra, Delfina Gomes, Jane Hronsky, Vassili Joannidès, Laura Maran, Massimo Sargiacomo, Stephen Walker, Brian West, Graeme Wines and two anonymous referees. The authors also thank Leona Campitelli and Luca Ianni for help with data collection and analysis.

Accounting, Auditing
& Accountability Journal
Vol. 25 No. 2, 2012
pp. 328-369

0951-3574
DOI 10.1108/09513571211198782

> [T]he historical study of accounting has been motivated by a quest for understanding, a belief that accounting is more than a repertoire of timeless techniques for measurement, calculation and control of economic phenomena. While accounting history studies the residues of the past, it speaks to the present and the future.

Accounting is, above all, a human practice, and like all human practices it is based on human interaction. Such interaction is grounded in what went before – both individuals and organisations may be regarded as "learners", whose current thoughts and actions are to a large extent the effect of their own past and the past of the societies and settings in which they live and interact. This is true of all human behaviour, and accounting is no exception. The intuitions that shape the decisions of preparers, users and auditors, and the financial and management information that they use, are the product of experience. Whenever the cry goes up "This time is different", it is likely that society is forgetting that even new paradigms operate in settings determined by past beliefs and practices[1].

The importance of historical understanding applies to accounting as much as to other fields of human endeavour. History can inform our appreciation of contemporary accounting thought and practice through its power of unifying past, present and future. Our current activities, when viewed through the lens of history, appear neither eternal nor ephemeral, but are grounded in their past. At the same time, the historical perspective allows society to assess the future of accounting and its artefacts and manifestations. Accounting is both valued and criticised as a human activity, and history provides a framework for evaluating accounting's impacts on individuals, organisations and society not just in the past but also today.

This evaluation can be undertaken in different ways, and poses many possible questions. How have we arrived at today's accounting ideas, practices and institutions? What made certain developments possible and ruled others out? What tacit assumptions based on accounting's past are shaping current thinking, and in what ways does the past cast a long shadow over the present? What are the forces that explain why, when and how accounting changes, or perhaps stagnates? What is the best "metahistory" for accounting, one of progress, one of decline from a "golden age", or some other overarching narrative – indeed, are grand narratives, such as appeals to a metaphor of evolution, particularly helpful (Napier, 2001)? These questions, and others, firmly define the historical study of accounting as something that can and should inform current accounting thought and practice. Other questions are more the domain of the historian, but are still important in encouraging particular research practices and directions. What is the role of theory for the accounting historian? Is accounting history basically "historical social science"[2], or does it straddle other fundamental bodies of research method? What is the nature and role of evidence (Napier, 2002)? Do accounting historians make a fetish of the "archive", or is their view of what constitutes the archive a narrow one (Gaffikin, 2011)?

A particular feature of the collective effort of accounting historians is their willingness to reflect on their discipline, with a long series of books and papers addressing the question posed some 20 years ago by Miller and Napier (1990): "How and why should we do the history of accounting?" The present paper adds to this reflective literature, looking back to the *AAAJ* special issue on accounting history and its impact, and forward to future possibilities for historical accounting research. The objectives of the paper are:

- to narrate the background to the special issue, including its origins and process of development;
- to examine, mainly through citation analysis, the impact of the papers in the special issue;
- to consider subsequent research within the eight research themes that we highlighted in our paper in the special issue (Carnegie and Napier, 1996); and
- to provide a summary assessment of the effect of the special issue; and to reflect on the future of historical accounting research.

Development of the special issue

Historical studies in accounting have been undertaken for as long as accounting has been an academic discipline, and even before[3]. In our paper in the special issue (Carnegie and Napier, 1996 – henceforth "C&N"), we discussed how history was mobilised by accountants (both academics and practitioners) to help construct "institutional myths" of the ancient roots of accountancy as a human activity. Moreover, some accountants saw the past as a potential storehouse of ideas and practices that could be plundered to solve the accounting problems of the present, while academics sympathetic to accounting history believed that students who received instruction that acknowledged accounting's past would have a firmer understanding that accounting was not immutable, but rather was subject to change.

The catalyst for the growth in historical accounting research since the 1980s was the emergence of the "interdisciplinary" movement in accounting. Researchers whose background was in one of a range of disciplines, such as sociology, political and organisational theory, education, law, and of course history, saw accounting as an area to which they could apply their own disciplines, and as a result accounting research became subject to new theories and methods, taking the study of accounting beyond work that had hitherto been dominated by economics. Some of this research was historical in nature, and the umbrella term "new accounting history" came to be applied (Miller *et al.*, 1991). The emergence of this research has been discussed in detail by Napier (2006) and Walker (2008), but the important aspect of the new accounting history was that it provided a sense of innovation and challenge to accounting researchers out of sympathy with the increasing dominance of econometric accounting research (Baker, 2011). The new accounting historians saw themselves as theoretically based, whereas "traditional" accounting historians were "partial, uncritical, atheoretical and intellectually isolated", to use the epithets applied, not altogether fairly, by Hopwood (1985, p. 366).

Challenge and debate were to be hallmarks of the new accounting history, from the first issue of *AAAJ*, where Tinker and Neimark (1988) contrasted what they called "conservative" and "critical" historiographies of accounting, along the way probably coining the expression "new accounting history". The journal *Accounting, Organizations and Society* had already gained a reputation for publishing controversial papers addressing aspects of accounting history, in particular examining accounting's impact on people and organisations – what Napier (1989) referred to as "contextualising accounting". This journal had published two special sections of papers on historical themes, in 1991 and 1993, the later including the anti-traditional polemic of Miller and Napier (1993), calling for a more sociologically-informed approach to accounting history, and advocating the methods of the French theorist Michel Foucault without actually citing him.

For *AAAJ*, a special issue on accounting history could tap into this period of ferment, described so aptly by Fleischman and Radcliffe (2005) as "the Roaring Nineties", when, in their view, accounting history "came of age". Historical studies had been regular features of *AAAJ* since its early years (Walker, 2008), and some of the themes that were to be addressed in the special issue were already foreshadowed in early issues. For example, attempts to explain connections between accounting and management in the 19th century were debated by Tyson (1993), on the one hand, and by Hoskin and Macve (1994) on the other, while Stewart (1992) provided an overview of the influence of Foucault's thinking on accounting history. Collins and Bloom (1991) stressed the role of oral history in accounting, while Allen (1991) showed that history need not be restricted to the far distant past by examining accounting's professionalisation project in Australia from 1953 to 1985. Bergevärn and Olson (1989) foreshadowed the interest in the history of accounting in the public sector with their study of municipal accounting in Sweden. Mills (1989, 1990) reminded researchers of the need to attend carefully to what historical evidence actually shows, and criticised earlier work from within an agency theory perspective (for example, Watts and Zimmerman, 1983) for using such evidence simplistically. Hooper *et al.* (1993) discussed the extent to which accounting and auditing failures contributed to corporate collapses in late-19th century New Zealand. These and other contributions demonstrate that historical accounting research was already recognised by *AAAJ* as falling clearly within the journal's scope.

The initial impetus for a special issue focusing on accounting history came from Garry Carnegie (then at Deakin University), who was about to complete his PhD under the supervision of Lee Parker. The dissertation[4], on pastoral accounting in colonial Australia, aimed to follow the famous injunction of Hopwood (1983) to study accounting in the contexts in which it operates, and hence involved extensive use of archives. As it was normal *AAAJ* policy for special issues to have at least two co-editors, Carnegie suggested that the inclusion of a co-editor who was connected to the new accounting historians but was also respected by more traditional historians of accounting would enhance the likely interest in the special issue. Carnegie proposed Christopher Napier (then at the London School of Economics), whom he had met in 1992, and this was accepted by *AAAJ*'s editors. Napier already had a connection with *AAAJ*, having reviewed *A History of Financial Accounting* (Edwards, 1989) for the journal (Napier, 1990). We began work on the special issue in late 1993 with a call for papers, and the special issue was published in mid-1996.

The call for papers[5] emphasised theoretical and methodological concerns, with potential authors being encouraged to reflect on wider theoretical approaches, including the relationship between theory and empirical content, broadening of research into areas such as the public sector, new methods of writing, the importance of interdisciplinarity, the critical use of history to challenge the accounting establishment, and the pedagogic value of accounting history. These topics reflected to some extent the conflict between "traditional" and "new" accounting history, which we were coming to believe was unhelpful for the development of historical accounting research into the twenty-first century. On the other hand, we were convinced that the continued success of historical accounting research depended on enhancing quality, which we considered would flow from theoretically-grounded reflection applied to archival material carefully collected from a broader range of contexts and sources. Accounting was to be seen as a social, institutional and organisational phenomenon, with accounting history therefore being much more than description of past accounting techniques.

We were fortunate in securing submissions from some of the leading researchers in the field, and two of the papers (Boyns and Edwards, 1996; Fleischman and Tyson, 1996) represent important contributions to the ongoing "conversation" regarding the roles of accounting in nineteenth century Anglo-American industrial concerns. These papers combined the use of archival evidence drawn from the business records of a specific company with a critical discussion of theoretical perspectives. Another paper with a focus on managerial uses of accounting information came from Walker and Mitchell (1996), although this did not examine specific accounting records, concentrating instead on how principles of uniform costing were mobilised within a particular industry to advance a mission of modernisation. The researchers gave less emphasis to practical methods of accounting, focusing rather on how ideas of accounting can be used to change attitudes. For this purpose, the technical qualities of the accounting methods being advocated are less important than the processes by which accounting procedures are promoted and defended. Young and Mouck (1996) raised an important question about the relevance of accounting history when they asked "What role could history play in the development and review of accounting standards?" They saw history as a way of making explicit the conflict of interests inherent in financial reporting, something that standard setters prefer to deny through claims to "objectivity". Finally, Hammond and Sikka (1996) discussed oral history as a method giving voice to those previously silent, those on whom accounting acts rather than those who give shape to accounting. Hammond and Sikka proposed a new agenda for taking our understanding of accounting's past to a different and more inclusive level through capturing the personal experiences of those who would normally not be part of any story about accounting development.

The special issue therefore covered a range of research approaches and fields, though the bias towards managerial accounting was a reflection of the fact that many of the theoretical and methodological debates in historical accounting research during the 1980s and 1990s took the emergence and development of accounting in the industrial firm as their battleground. Looking back, Walker (2008, p. 300) has suggested that the general tendency of the special issue (notwithstanding Hammond and Sikka's more radical contribution) was to advocate "searches for commonality and plurality in accounting historiography" rather than encouraging controversy and conflict within the field. It is certainly the case that all the authors represented in the special issue valued research "grounded firmly in the archive while being elucidated by theoretical perspectives" (Carnegie and Napier, 1996, p. 31), and hence had fairly conventional notions of the capabilities of history for accounting. However, even within these conceptions of accounting history, there was a clear acceptance of the usefulness of history, as Young and Mouck (1996, p. 128) put it:

- to pluralise the past in the sense of recognising other voices and other concerns than those which have been served by accounting regulation;
- to problematise the present; and
- to facilitate a revision of the accounting agenda for the future.

Impact of the special issue

A commonly accepted means of assessing the impact of any published work is to examine the citations of that work at a particular point in time. Such quantitative approaches to assessing impacts, however, do not necessarily reflect the quality of published works. We used Google Scholar to obtain citation data, as at 7 February 2011, for the six substantive articles appearing in the special issue. Any citation database is open to criticism for omissions and errors, but Google Scholar is increasingly recognised as achieving broad coverage (Meho and Yang, 2007; Harzing, 2008). The results are summarised in Table I.

The broad scope of C&N assists in explaining the large number of citations of this article in comparison with the others. The innovative nature of the methodological article by Hammond and Sikka (henceforth "H&S"), as a guide to oral history in accounting, and possibly its provocative title, may go some way to explaining its position as the paper with the next highest number of citations. In effect, C&N and H&S were providing guidance to authors, including students and emerging scholars, on how to carry out historical accounting research. The other works by prominent authors in the field were, on the other hand, addressing ongoing conversations on themes and topics that continue to attract regular contributions as part of the everyday fabric of historical accounting research[6].

In addition to an overall review of all citations to papers in the special issue, further analysis was undertaken of the citations of C&N in English language sources[7]. This revealed the existence of items that were included twice in the Google Scholar list, items that mentioned C&N only in their references (or as "further reading") but not within the body of the published works, items that actually did not contain any mention of C&N, and conference papers no longer available on the internet. We also noticed that some works citing C&N were omitted from Google Scholar's list of citations, though we did not attempt to include these in our overall analysis[8]. After making the adjustments necessary to delete these anomalies, a total of 132 contributions that substantively cited C&N remained. About 30 per cent of these were published in *Accounting History*, and a further eight per cent appeared in *Accounting, Auditing & Accountability Journal*.

We found 205 different references to C&N across these 132 contributions, at an average rate of 1.55 citations per contribution: these are summarised in Table II. The most frequent reference to C&N was as a "general contribution to historiography in accounting": the authors of these 28 contributions typically listed C&N as one of several reference points for accounting historiography. Table II shows that certain

Names of authors	Total citations	Non-English	Total English citations
Carnegie and Napier	155	9	146
Hammond and Sikka	47	1	46
Fleischman and Tyson	19	2	17
Boyns and Edwards	19	4	15
Walker and Mitchell	13	1	12
Young and Mouck	5	–	5
Total	258	17	241

Source: Based on Google Scholar as at 7 February 2011

Table I. Citations of special issue articles

General contribution to historiography in accounting	28
Contrast between traditional and new accounting history/historians	17
Agenda for/advocacy of critical and interpretative historical research	13
Comparative international accounting history	13
Public sector accounting	13
Institutional history	12
Oral history	12
Studying accounting in its contexts – local in both space and time	12
Setting research firmly in the archive/expanding range of source materials	11
Warning against viewing the past as a shadow or simulacrum of present	8
Conceiving accounting as an instrument of power and domination/control	7
Identified research directions/approaches/themes (i.e. taxonomy)	6
Recognition of many plausible histories of the same events	6
Biography	5
Prosopography	5
Applied the taxonomy of themes in undertaking research	4
Growth in accounting history research and publication	4
Justification for accounting history – intellectual and utilitarian	4
Presented surveys/reviews of recent works	4
Relationship between accounting history and status/legitimacy the profession	4
Influence/views of Littleton on accounting history	3
Citations/reproductions in anthologies	2
Emphasis on studying accounting in specific countries or regions	2
Emphasis on the oldest/earliest/strangest	2
Historians have long recognised the international dimensions of accounting	2
Other (all single citations)	6
Total	205

Source: Based on Google Scholar as at 7 February 2011

Table II.
Citations of Carnegie and Napier paper: subjects of interest

subjects dealt with by C&N gained more attention than others. Specifically, eight subjects generated citations from the authors of between 10 and 17 contributions, four of which related generally to "methodology" while the other four came from the eight thematic areas proposed by C&N for developing our understanding of accounting's past (Carnegie and Napier, 1996, pp. 17-29)[9].

The most common "methodological" reference to C&N related to the contrast we drew between traditional and new accounting history research, particularly our caricatures of traditional and new accounting historians (pp. 7-8). Seventeen contributions drew on this contrast, normally without criticism, to identify the key differences between these two major schools of thought. This use of the distinction reveals the tensions that had emerged in the literature at the time between accounting historians with a primary concern for the "technical" dimensions of accounting and those who focused on the "social" practice dimensions of accounting. The authors of seven of these 17 contributions specifically referred to one or both of the caricatures of the traditional and new accounting historian.

A central aim of C&N was to advocate critical and interpretive historical research, and 13 contributions referred to this in various terms, for example: "enriched theoretical perspectives", "inter-disciplinary methodology", "alternative perspectives" and "a cross-disciplinary perspective". Several contributions acknowledged C&N as setting a "research agenda". Two particular methodological directions that C&N had pointed to were studying accounting in the contexts in which it operated (here we were reinforcing a message advanced by other scholars, including Hopwood, 1983), and ensuring that historical research was firmly grounded in the archive, while what constituted the archive should be understood broadly. These comments attracted 12 and 11 citations respectively. Authors appear to have used the references to C&N to add authority to their approaches.

C&N examined a number of "innovative research methods in accounting history", including oral history. The authors of 12 contributions cited C&N in highlighting the role and advantages of oral history. Ten of these studies actually used oral history[10]. Authors referred to the advantages and potential of oral history, noted its under-utilisation in accounting history, and observed that "critical testimony is silenced forever" (p. 29) with the passing of time. The authors of ten of these 12 contributions also cited H&S in addressing oral history and its use in accounting history. The two articles were typically cited in the same paragraph, thus confirming the complementary nature of these works.

The notion of CIAH was introduced in C&N (pp. 27-28), and was later developed as the "CIAH approach... to bring together the insights of comparative international accounting and those of historical accounting research" (Carnegie and Napier, 2002, p. 690). Of the 13 contributions identified as making some reference to CIAH, only Carnegie and Napier (2002) actually provided an international historical comparison. The authors of the remaining 12 contributions mainly called for research of the kind they had undertaken to be replicated in other countries or regions to assist in developing a CIAH literature.

Noting accounting historians' traditional focus on the private sector, C&N located the emerging interest in historical studies of public sector accounting as a part of wider investigations in various countries into the adequacy of public sector accounting and financial management. The authors of eight of the 13 contributions that cited C&N on the subject of public sector accounting commented on the "historical imbalance" (p. 26) of private and public sector accounting research or on the under-researched state of accounting's past in the public sector. Several authors referred to the availability of primary archive materials in the public sector, where policies for preserving records tend to be more formal than in the private sector.

The authors of five of the 12 contributions on institutional history cited C&N on the concept of professionalisation in writing histories of accounting associations, studying the founders of professional bodies, and investigating how such bodies seek to develop or control accounting knowledge. The authors of three other contributions referred to the call by C&N for historical studies into the development of conceptual frameworks for financial reporting, with emphasis on reforming public sector accounting, particularly the adoption of full accrual accounting from the early to mid 1980s[11]. Two contributions referred to the pitfalls of histories of accounting firms written "from the inside" (p. 24).

Generally, then, citations to C&N present the paper as a point of reference that provided justification for a particular methodological stance or choice of research topic. In the minds of authors, C&N appears to have been a source of validation for their work, lending credibility to their research. Few of the citations were overtly critical, although Walker (2008) hinted that the paper (indeed the whole special issue) was insufficiently controversial. In a paper published after we undertook our citation analysis, Gaffikin (2011) has implicitly criticised our emphasis on archival research, linking this to "naïve empiricism" and even "arch conservative historians".

Of the subjects identified in Table II, the use of the eight themes addressed in C&N as a taxonomy in conducting literature-based studies is of particular interest in considering impacts and occurred in four contributions (Carnegie and Potter, 2000; Carmona, 2006; Williams and Wines, 2006; Faria, 2008). The authors involved used the themes for classifying components of the accounting history literature in their studies of publication patterns, which tended to focus on the quantitative distribution of publications across the various themes. In the next section, we follow up each of the eight themes by identifying and briefly commenting on some significant contributions to the historical accounting literature since the mid-1990s. In reviewing publications within the eight themes, we have not restricted ourselves to those that cited papers in the special issue, but have surveyed the literature more broadly. We also acknowledge that the historical accounting literature of the last 15 years or so has ranged more widely than the eight themes that we identified in C&N.

Themes proposed in the special issue

Studies of surviving business records of firms

Surviving business records of the past are found in both public and private archives and repositories of documents and other artefacts. Archival research often involves the identification, examination and evaluation of such records. According to Fleischman and Tyson (2003, p. 32), accounting history scholars who do not choose to set their investigations in the business archive "require a philosophical bent and a glib writing style with which most of us are not gifted". The authors added: "the majority of us . . . deploy archival investigation to bring new knowledge to the light of day" (Fleischman and Tyson, 2003, p. 32). As was the situation in 1996, there exists in business archives around the globe "an absolute wealth of archival material to be examined and evaluated" (Fleischman and Tyson, 2003, p. 44).

While historical accounting research involving the study of surviving business records remains an important dimension within the field, the last 15 years or so have witnessed the emergence of a range of published historical research on the nature, roles, uses and impacts of accounting in everyday settings involving various social, religious and other not-for-profit institutions (Hopwood, 1994; Jeacle, 2009). Carnegie and Napier (1996, p. 30) had noted that the archive should be "understood in a wide sense as comprehending not just records of profit-oriented businesses but also those of individuals, not for-profit organizations, the public sector and other entities", but we did not anticipate the extent of the growth in studies of the surviving records of such a wide range of entities. The archive material available for accounting historians who wish to investigate accounting's past in the context of social organisations is immense. This has permitted extending the study of surviving accounting records into a diversity of social settings, such as the family home, the place of worship, the school, the prison and the asylum. Accounting history research no longer privileges the realm of business: it now embraces a wider range of everyday settings where accounting is enlisted, consistent with the view that accounting in both contemporary and historical contexts is not just a technical practice but is also a social practice (Miller, 1994; Gomes, 2008). Such research is increasingly using accounting records prepared in languages other than English, and augments the publications in leading English-language journals by scholars whose first language is not English[12]. Fleischman and Radcliffe (2005, p. 64) have described this as "non-Anglo-American history" in accounting.

Historical accounting research by Europeans into surviving business records has examined managerial uses of accounting before the end of the eighteenth century to contribute to challenging the view that modern management accounting practices emerged from the beginning of the nineteenth century (see, for example, Edwards and Newell, 1991; Fleischman and Parker, 1991, 1997). The investigations by Zan (2004, 2005) and Zambon and Zan (2007) of early cost calculations in the Venice Arsenal's records assisted in shifting the focus of investigations to "proto-industrial settings" during the sixteenth and seventeenth centuries. In Spain, other key projects set in the eighteenth century involved the Spanish Royal Tobacco Factory (Carmona, Ezzamel and Gutiérrez, 1997, 1998, 2002), a sample of 13 large and medium-sized Spanish companies (Gutiérrez *et al.*, 2005), and the Royal Textile Factory of Ezcaray (Prieto-Moreno and Larrinaga-Gonzáles, 2001). In Portugal, Carvalho *et al.* (2007) examined the mid-eighteenth century early cost accounting practices of the Portuguese Silk Factory Company.

Researchers were reminded by Arnold and McCartney (2003) of the need to take care in examining surviving business records. In the context of nineteenth century British railway accounting, they referred to the pitfalls that may face researchers who do not examine primary records themselves but rely uncritically on the work of others. The authors even suggested that "in some cases" accounting history scholarship "provides little more than plausible anecdotes" (Arnold and McCartney, 2003, p. 228). Funnell (2007), however, believed that the errors identified by these authors did not undermine the value of the corpus of accounting history scholarship across all industrial and other settings. Funnell (2007, p. 298) suggested that "the wider accusations" of Arnold and McCartney (2003) "directed at the realms of accounting history beyond 19th century railway accounting should be treated as unsubstantiated".

The examination of business records has continued to be a mainstay of historical accounting research, with researchers investigating both external financial reporting and the internal use of accounting for costing and managerial decisions. There has been some degree of "confluence" in the application of theoretical explanations to costing methods (see for example Fleischman and Macve, 2002), with researchers realising that theories (such as neoclassical economics and Marxist or Foucauldian perspectives) often emphasise different features of the historical phenomena rather than offering rival explanations. Research in this area has demonstrated the need to tolerate theoretical diversity, in order to avoid closing down areas of debate prematurely.

Using accounting records in business history

Some business and accounting historians are conscious of the synergy that exists between business history and accounting history (see, for example, Marriner, 1980; Parker, 1991; Mathias, 1993; Carnegie and Potter, 2000; Ville and Fleming, 1999/2000; Fridenson, 2007), although calls for greater collaboration are not uncommon. Indeed, Ville and Fleming (1999/2000) entitled their contribution "Desperately seeking synergy: interdisciplinary research in accounting and business history", suggesting that "powerful synergies" exist between accounting and business history and pointing to the use of historical evidence in furthering an "understanding of how management accounting systems... develop in our leading contemporary corporations" (Ville and Fleming, 1999/2000, p. 173). The authors argued, however, that the interdisciplinary literature of the genre was too heavily located in the manufacturing sector[13]. In addition, earlier key contributions in the field by Chandler (1977) and Edwards and Newell (1991) have been criticised for being too "progressivist" in concentrating on efficiency-based explanations for management accounting innovation (Ville and Fleming, 1999/2000, p. 174; also see Luft, 1997).

More recently, Fridenson (2007, p. 375) took a French perspective in issuing "a plea for a warm and close relationship between business history and accounting history". Advocating a "bilateral relationship" between accounting history and business history, Fridenson (2007, p. 375) argued "business history is not a luxury merely for accounting historians, but a necessity" and further stated "that business historians will benefit from closer contacts with the work and researches of accounting historians". As well as identifying accounting documents as "key sources" for business history, Fridenson (2007, p. 377) referred to accounting renovation or renewal as "key elements for a much broader dimension of change" while noting that "attention has been drawn by business historians to how sometimes accounting instruments and accounting methods last too long", with implications for inhibiting organisational and social change.

The relationship between accounting history and business history is a two-way process. Analysing citations appearing in 546 articles published from 1996 to 2008 in the three specialised accounting history journals published in the English language (*Accounting History*, *Accounting Historians Journal* and *Accounting, Business and Financial History*), Bisman (2011, p. 169) reported on the "relatively small overall" number of citations to a range of leading business and economic history journals. Of the three accounting history journals, *Accounting, Business and Financial History* contributed 51 per cent of these citations, reflecting its more diverse orientation. Bisman's findings tend to confirm the views of Walker (2005a, p. 233), who has argued that accounting history is a "myopic and introspective discipline" that would benefit from "greater inclusivity", and has suggested that accounting historians "are similarly distant from the sister discipline of history" (Walker, 2008, p. 312). Bisman (2011, pp. 174-175) concluded that the "well acknowledged desideratum for accounting historians to collaborate with, and draw on the work" of business and economic historians essentially "remains an unanswered challenge". Bisman (2011) also showed that accounting historians are engaging with other accounting research literature and are particularly drawing on broader perspectives offered by sociological, interpretive and critical frameworks, especially given the extent of citations of articles published in journals such as *Accounting, Organizations and Society* and *Accounting, Auditing & Accountability Journal* and, to a lesser extent, *Critical Perspectives on Accounting*.

Although there is still considerable scope for developing the interface with business history, Parker (1999a, b), Parker and Lewis (1995) and Parker and Ritson (2005, 2011) have been contributing to the emerging literature on management history, a field that has been growing since the foundation of *The Journal of Management History* in 1995 (Carson and Carson, 1998; also see Wren, 1987). Interdisciplinary research on classical management writers, notably Frederick Taylor, Henri Fayol and Lyndall Urwick[14], enables us "to reflect upon the contemporary accounting conventions and practices that have been contributed to by the classical management school of thought" (Parker and Ritson, 2011, p. 235) and, therefore, acts against the inheritance of "an impoverished understanding of the historical influences on contemporary accounting practice" (Parker and Ritson, 2011, p. 235). Moreover, accounting history, stimulated in particular by the work of Walker (1998; see also Walker and Llewellyn, 2000) on accounting in the home, has been interfacing with financial, social and gender history, for example through the studies of Rutterford and Maltby (2007) on British women's investment practices, Licini (2011) on Italian women's wealth, and Walker and Carnegie (2007) on how Australian household budgeting was used to control the "extravagant woman".

Biography

Biographical research in accounting continues to be motivated in different ways. Some research recognises accounting as a human construction and hence the need to understand accounting developments through the contributions of accountants. Increasingly, biographies of "great men" associated with the development of accounting are being complemented with, if not supplanted by, concerns with more "humble" accountants. The development of any occupational category, whether or not it is widely regarded as a "profession", is the sum total of the contributions of all participants, including the famous and infamous. While Flesher and Flesher (2003) believed that biography "focuses on the 'movers and shakers' of a profession", a wider perspective of individual contribution is essential in enhancing an understanding of the lives, careers and impacts of historical actors in accounting in everyday settings within organisations, in particular, and society, in general.

Among the most prominent contributions in this area in the past 15 years or so is the in-depth work by Zeff (2001) on Henry Rand Hatfield, a historian of accounting and bookkeeping and the first full-time professor of accounting in a US university (also see Parker, 2002). Zeff (2000) has also studied the contribution of John B. Canning to the history of accounting thought. Complementing such work, recent biographical research has tended to focus more attention than hitherto known on the lives, careers and previously little-known contributions to accounting and book-keeping by women, such as Mary Addison Hamilton in Australia (Cooper, 2008), Jennie M. Palen in the USA (Spruill and Wootton, 1995) and Minna Canth in Finland (Virtanen, 2009). Accounting researchers who have examined the lives and careers of prominent accountants (particularly men) in accounting's past include Lee (1996), whose subjects were pioneering Scottish accountants during the second half of the nineteenth century (Richard Brown, George Auldjo Jamieson and Alexander Sloan). Carnegie, Parker and Wigg (2000), on the other hand, examined the life and largely undistinguished career of a Scottish accountant, John Spence Ogilvy, who was, as far as can be ascertained, the first Chartered Accountant to emigrate from Britain to Australia. Lee (2006a, p. x) presented a "series of researched biographies" of 161 Scottish chartered accountants, all men, who immigrated to the USA in the period 1875 to 1914 and who influenced the development of the accounting profession in that country. Clarke (2005) provided a biographical account of Bernard F. Shields – the first professor of accounting in the UK – in a further contribution to the literature on the "first" or "earliest". In a similar vein, Flesher (2010) described Gerhard G. Mueller as the "Father of International Accounting Education" in his biographical account. Other recent biographical works include Romeo and Rigsby (2008) and Romeo and Kyj (2000), who have examined the influence of Seldon Hopkins and Anson O. Kittredge, respectively, on the US accounting profession, and Richardson's (2000) study on George Edwards, a pioneering Canadian chartered accountant.

Accounting history researchers have yet to explore the potential of comparative biography, which involves the study of the lives and careers of more than one individual on a comparative basis. The comparative biography approach, sometimes referred to as biographical case studies, has been employed for studying the lives of politicians, particularly dictators such as Hitler and Stalin, and civil servants (see, for example, Bullock, 1998; Seward, 1989; Theakston, 2002; Wolk, 1983). Comparative biography is undertaken for the purpose of "enhancing the connection between individuals and the illumination of the larger patterns of the past" (Brinkley, 1984, p. 9). Based on what is already known of certain individuals in accounting's past (the brief biographies of leading accounting scholars collected by Edwards (1994) and more recently by Colasse (2005) may provide a starting point) and on further in-depth biographical research, comparative biography could, for instance, be undertaken on accounting practitioners, such as Leonard Spacek and George O. May in the USA or on accounting scholars, such as Raymond J. Chambers and Louis Goldberg in Australia[15]. Such studies would augment our understanding of accounting's past and may even assist in advancing CIAH.

Published autobiographical accounts in accounting remain rare, but are capable of providing insight into the development of accounting thought and practice. The autobiography of Lord Benson (1989) reveals considerable detail about the work of a senior partner in a leading accountancy firm, as well as providing inside information about the establishment of the International Accounting Standards Committee. More recent examples include Lightbody (2009) and Edey (2009). The potentially rich experience of accounting scholars tends to become hidden in retirement, and may largely be lost following their deaths[16]. Although autobiography exhibits an inherent bias, the availability of such personalised views of the past augments the literature and may facilitate further biographical research, including comparative biography.

Prosopography

Prosopographical studies of accounting development remain in short supply. Prosopography involves examinations of the common background characteristics of a group of historical actors by means of a collective study of their lives and careers. Otherwise known as "collective biography", such research is intended to enrich our understanding of the beliefs, preferences and ambitions which influenced or governed group behaviour in specific occupational or organisational settings. The method, therefore, is concerned with examining developments in accounting institutions, thought and practice from a communal perspective.

Since the mid 1990s, the prosopographical method has attracted the interest of some accounting historians. The investigations undertaken by Lee (2006a) into the influence of early Scottish chartered accountants on the early American public accounting profession represent a prosopographical approach, although Lee did not use this term specifically. In addition to a collection of individual biographies, Lee's book contains an analysis of the common background characteristics of the 161 immigrants under the title "overview of the Scottish chartered accountancy migrants" (Lee, 2006a, pp. 18-29)[17]. In Australia, prosopography was explicitly applied in examining the professionalisation of accounting through the lives and careers of the 45 founders of the Incorporated Institute of Accountants, Victoria (1886) (Edwards *et al.*, 1997; Carnegie and Edwards, 2001; Carnegie, Edwards and West, 2003). According to Carnegie *et al.* (2003, p. 790), "institutional deeds and outcomes derive from the behaviour of individual actors, particularly those key players who drive the creation, policy development and outlook of practitioner associations", thus providing the basis for the use of prosopography in their investigations. The study of social origins, an important aspect of prosopography, has been undertaken for the early members of the Institute of Chartered Accountants in England and Wales by Anderson and Walker (2009).

Considerable potential for further prosopographical research in accounting is readily apparent in respect to various groups of actors in accounting's past, such as professors of accounting (for example, foundation professors), professional and refereed accounting journal editors, accounting historians, accounting regulators and standard setters, Council/Board members of professional associations, advocates of mergers of professional accounting bodies, and the members of "epistemic communities" who contribute to cross-national accounting development. The scope for prosopography and its rich explanatory potential is under-recognised in historical accounting research, possibly because the successful application of the method requires the availability of, and affordable access to, considerable archival sources in developing an understanding of the mix of considerations that shaped the behaviour and value systems of the historical actors under investigation.

Institutional history

During the past 15 years or so there has been a strong focus in historical accounting research on the professionalisation of accounting. Researchers in Anglo-American countries have continued to examine the professional accounting project in historical contexts, while the formation and early development of the modern accounting profession in Scotland and the export of pioneering Scottish accountants continue to attract considerable scholarly enquiry (see, for example, Lee, 2000, 2006a, b; Walker, 1995, 1996, 2003a)[18]. More noticeably, however, a number of accounting historians since the late 1990s have examined the professional project in the non-Anglo-American world, in countries such as Brunei Darussalam (Yapa, 1999), China (Hao, 1999; Xu and Xu, 2003, Yee, 2009), India (Verma and Gray, 2006; Sidhu, 2010), Jamaica (Bakre, 2005, 2006), Kenya (Sian, 2006, 2007), Malaysia (Susela, 1999), Nigeria (Uche, 2002; Okike, 2004), the Philippines (Dyball and Valcarcel, 1999; Dyball *et al.*, 2007), Sri Lanka (Yapa, 2006) and Trinidad and Tobago (Annisette, 1999, 2000, 2003)[19]. Many of these studies have examined the professional-state engagement with Britain (also see Poullaos, 2009). Some studies have examined race as a determinant of professionalisation in certain countries in the context of British colonisation (see, for example, Annisette, 1999, 2000, 2003; Bakre, 2005, 2006; and Sian, 2006, 2007), while Sidhu (2010) investigated caste as a determinant of professionalisation of accounting in India. A recent volume entitled *Accountancy and Empire: The British Legacy of Professional Organization* (Poullaos and Sian, 2010) has explored the professionalisation of accountancy in key constituent territories of the British Empire (also see Parker, 2005). While recognising the growing number of studies concerned with race as a determinant of the professionalisation of accounting, Walker (2008, p. 304) referred to a "disturbing tendency in the non Anglo-American" histories of professionalisation as being "not as indigenously sensitised as they might be" (also see Poullaos, 1999)[20].

Apart from referring to the growing number of accounting history studies adopting race as an orientation, Walker (2008) also addressed the other two elements of the "trinity" of bases of exclusion and oppression, namely gender and class. The gender research agenda in accounting history is seen as underdeveloped, with scholarship in the field remaining "in the 'pioneer' and 'recovery' phases of feminist and gender history" (Walker, 2008, p. 307). Recent investigations focusing on gender include Cooper (2010), on the campaign by women in Australia to gain admission to professional accounting bodies, and Emory *et al.* (2002) and Devonport (2008), on the development of the status of women within the New Zealand profession[21]. With reference to the northern hemisphere, McKeen and Richardson (1998) reported on the entry of women into the Canadian accounting profession, while Shackleton (1999) examined gender segregation in Scottish chartered accountancy. Walker (2003b) himself considered how bookkeeping in Britain had been regarded as a mainly female occupation. Turning to research on accounting and class, Walker (2008, p. 307) noted that class "merits attention by accounting historians", but observed that accounting historians "have had even less to say" on class than on gender. Hammond *et al.* (2009) have included class as a factor in their examination of South Africa's transition from apartheid during the last quarter of the twentieth century, when the professional project excluded the majority of the population from the ranks of the profession on the basis of race and class. Lifestyle, status and occupational differentiation have been explored in the context of Victorian accountancy in Britain (Edwards and Walker, 2010).

Brian West of the University of Ballarat was awarded the 2008 Notable Contributions to Accounting Literature Award, sponsored by the American Accounting Association and the American Institute of Certified Public Accountants, for his book *Professionalism and Accounting Rules* (West, 2003)[22]. Taking a historical perspective and embedding his investigation in the literature of the "sociology of the professions", West argued that the accounting profession struggles to administer its occupational authority and, in the absence of a solid cognitive foundation, has instead turned to the regulatory fiat of "accounting standards", thus leading to the institutionalisation of deficient technical practices. Accounting rules become the goal rather than a means to an end. Sterling (2004, p. 76) described West (2003) as "the best book on accounting I have ever read", while Staubus (2004, p. 156) stated that West "has made a masterful analysis of a problem of great importance to the accounting profession". The development of international accounting standards themselves has been subject to in-depth investigation, especially by Camfferman and Zeff (2007) in a history of the International Accounting Standards Committee (IASC), and also by Bocqueraz and Walton (2006) who examined the roles of Henry Benson, Douglas Morpeth and Wally Olsen in the creation of the IASC. Rutherford (2007) has provided a similar in-depth history of the UK's Accounting Standards Committee.

Official histories continue to be published to celebrate anniversaries or milestones within the accounting profession (see, for example, Linn, 1996; Schneider and Westoll, 2004 in the case of Australia and South Africa, respectively), but it has been uncommon for such historical accounts to be subject to critical comment or challenge. Hammond *et al.* (2007) provided an example of critical historiography in interrogating the official history of a major South African public accounting firm, entitled *Experiences in Transformation: Work in Progress*, by Schneider and Westoll (2004). The silences in the firm's own history were seen as underscoring the need for a critical investigation, involving oral history, "that not only aims to give voice to the perspectives of the less powerful, but also to reveal the social and economic conditions that produce and perpetuate unequal relations of power and social injustice" (Hammond *et al.*, 2007, p. 275). The "history of the Australian accounting profession" by Linn (1996) emphasised the initiatives and interests of the publisher, the Australian Society of Certified Practising Accountants (now CPA Australia), one of the two major professional accounting bodies in Australia at the time of Linn's publication. Parker (1997, p. 118) saw merit in Linn's work as "mercifully free of sociological jargon", but added that "more use could have been made of the insights of the literature on the sociology of professions".

Histories of educational developments in accounting are adding to our understanding of the role of educational institutions such as universities and colleges of advanced education or polytechnics. In Australia, for instance, Juchau (2005) provided a general historical narrative of accounting in universities during the period 1955-2002, Evans and Juchau (2009) examined the role of colleges of advanced education in accounting education between 1965 and 1989, and Birkett and Evans (2005) studied the interplay between Australian universities and technical colleges in the period 1944-1951. Burrows (2006), a University of Melbourne insider, rendered an entertaining account of the history of accounting education at Victoria's earliest university, while Clarke *et al.* (2010) discussed the early years of accounting at the University of Sydney under Raymond Chambers. Such histories, however, are typically of a descriptive nature, thus rendering apt Parker's comment on making more use of the sociology of professions literature in analysing developments in accounting education.

C&N had included studies of the regulatory process for accounting, including the development of specific accounting standards, under the heading of "institutional history", but this is an area where research has been only piecemeal. In the special issue, the contribution of Young and Mouck (1996) addressed the importance of historical understanding in the standard-setting process. Young has continued to incorporate historical perspectives in her studies of accounting regulation (see for example Young and Williams, 2010), and other research that takes account of the historical trajectory of the standard-setting process includes the critical analysis of accounting for employee stock options undertaken by Ravenscroft and Williams (2009) and the study of the development of accounting for retirement benefits of Napier (2009a).

Institutional history, particularly historical studies of accounting's professionalisation project, has offered researchers extensive opportunities to draw on theoretical perspectives from a wide range of disciplines. Researchers need to be aware of developments in these disciplines, rather than relying on the theoretical borrowings of earlier accounting historians. However, research into the professionalisation of accounting has been valuable in stressing the importance of such factors as race and gender, as well as class, in understanding the process in different locations, as well as broadening our knowledge of the process beyond "anglophone" countries.

Public sector accounting

Interest in the history of public sector accounting and accountability has grown during the past two decades as researchers make more use of key archives often containing extensive public records. Such research has evolved into a broader "accounting and the state"[23] theme, increasingly concerned with "the on-going invocation of accounting in the everyday business of governing" (Graves and Radcliffe, 2001, p. 93). Recent published research has examined the adoption of double entry bookkeeping within European central governments, such as in France (Lemarchand, 1999; Nikitin, 2001)[24] and in Portugal (Gomes *et al.*, 2008), as well as the adoption of "mercantile" bookkeeping in Britain (Edwards *et al.*, 2002; Edwards and Greener, 2003). Studies on accounting and the military have also contributed to the recent public sector accounting history literature (see, for example, Funnell, 2003, 2006, 2008, as well as the contributions on the theme that appeared in a special issue of *Accounting History* – Funnell and Chwastiak, 2010). Some scholars have studied the transfer of accounting technology (accounting techniques, institutions and concepts) from the military to other sectors of government or to the private sector, such as Lemarchand (2002), in the case of the French management accounting model, and Scorgie and Reiss (1997), in colonial Australia from 1788 to 1792. Cobbin (2009), on the other hand, explored the appointment of chartered accountants to an army accountancy advisory panel in Australia during the Second World War, thus illuminating how transfers of accounting technology to (rather than from) the military may arise.

The adoption of full accrual accounting in the public sector in many countries during the past two decades has stimulated research into public sector accounting more generally. The development has generated contributions to the historical accounting literature with a more contemporary historical focus and a concern with the interplay of accounting and public policy. In Australia, for instance, Potter (1999, 2002), Christensen (2002) and Davis (2010) have conducted in-depth examinations of the adoption of accrual accounting within the Australian public sector since the mid to late 1980s. Considerable scope exists for similar studies to be undertaken in other countries at different levels of government (for example, national or federal, state and local government). Identifying and assessing the impacts of such accounting reforms on individuals, organisations and communities would illuminate the contemporary relevance of such investigations. Buhr (2010), for instance, outlined worldwide developments in public sector accounting standard setting between 1980 and 2010.

There is also a need to examine the full dimensions of accounting and accountability in the local government sector, as confirmed by Sargiacomo and Gomes (2011). Recent investigations have included studies set in the USA (Moussalli, 2008)[25], the UK (Brackenborough, 2003; Thick, 1999) and Italy (Sargiacomo, 2006). Sargiacomo (2006) used accounting records of the Commune of Penne from the late seventeenth century to enhance an understanding of the life and times of such feudal communities. In particular, Sargiacomo showed ways in which monies were spent within the community, thereby "elucidating the adopted social priorities and concerns of the time" (Sargiacomo, 2006, p. 475).

Public archives are more likely to survive, and may cover more extensive periods, than those of private organisations. We would therefore expect public sector accounting to continue to grow as a popular focus for historical research. Researchers need to consider the extent to which our understanding of accounting in general terms is adequately based on surviving records that relate in the main to the public sector. Much of the more recent research in this area tends to suggest that sharp distinctions between public sector and private sector accounting are diminishing. However, some of the theoretical perspectives used to provide a framework for research in the history of public sector accounting do not provide differential theorisations for entities in the public and the private sectors. This may lead researchers to look for similarities rather than differences, but well-grounded research into public sector accounting should continue to provide insights for historical understandings of accounting more generally.

Comparative international accounting history

Carnegie and Napier (2002, p. 694) defined CIAH in broad terms as "the transnational study of the advent, development and influence of accounting bodies, conventions, ideas, practices and rules"[26]. Comparative research was explained as typically involving the examination of "some aspect of accounting in different countries" with the mode of comparison taking a number of forms, notably synchronic, parallel and diffusion (Carnegie and Napier, 2002, p. 695). As a means of applying CIAH, seven factors or dimensions were proposed as a framework for structuring the comparative analysis: period, places, people, practices, propagation, products and profession (Carnegie and Napier, 2002, pp. 700-701). These factors were employed in an exploratory case study of agrarian accounting in Britain and Australia in the nineteenth century. The factors were presented as a heuristic for the particular case study, and this may explain why subsequent researchers have not, as far as we can ascertain, specifically employed them as a framework for analysis in other comparative historical accounting studies.

Accounting historians, however, have long appreciated the international scope of accounting history research (see, for example, Brown, 1905; Parker, 1971; Samuels and Piper, 1985). More recently, Carmona *et al.* (2010, p. 270), in studying the interface of accounting and international relations in the context of Anglo-Spanish relations, reiterated "the importance of identifying differences when exploring international accounting phenomena in historical contexts". Nowadays, the international dimensions of accounting are increasingly prominent with the wide adoption of International Financial Reporting Standards, and they are subject to considerable investigation by contemporary accounting researchers and copious comment in the financial and business media. Such recent developments are firmly grounded in a tradition, across centuries, of the transfer of accounting technology between communities, nation states and geographical regions.

Comparative historical research in accounting may involve a range of frameworks or perspectives. In studying the cross-national diffusion of accounting technology, for example, some accounting historians have applied a framework based on a series of questions developed by Jeremy (1991, pp. 3-5) in examining international technology transfer (see, for example, Carnegie and Parker, 1996; Foreman, 2001; Carnegie *et al.*, 2006; and Samkin, 2010). These authors were concerned with the transfer of accounting technology by means of the work of particular individuals with accounting knowledge and experience, including early accounting authors in colonial contexts. Comparative research projects may also examine broad developments in particular forms of accounting between different countries, as illustrated by Boyns *et al.* (1997, p. x). Based on their independent prior research on industrial accounting in Britain and France, these researchers presented a parallel study comparing the birth and early development of industrial accounting in those countries in order to gain "an insight into the similarities and differences in respect to accounting integration" (Boyns *et al.*, 1997). At a more general level, Auyeung (2002) sought to examine why "western accounting" was adopted in Japan but not in China in a comparative study of the two Asian countries in the nineteenth century. Comparative research does not just involve parallel studies of developments in different locations. It may also involve investigations of particular aspects of accounting, such as educational developments, in comparison with developments in other professions (Paisey and Paisey, 2010).

CIAH research faces several challenges. First, research across national boundaries almost certainly requires the creation of international teams of researchers, particularly where the research involves the interpretation of archival material in more than one language. Second, CIAH research is likely to be more expensive than research in one location (although international collaborative research may appeal to certain research funders). Third, effective comparative research must be based on meaningful comparisons, and this requires considerable advance thought and a sound theoretical justification for the comparison being attempted, rather than a simple choice of two or more countries almost at random. The barriers to CIAH research have meant that the extant studies in this area have tended to be limited to countries closely located in geographical or cultural terms.

Innovative research methods in accounting history

Following calls made by various authors, including most notably Theresa Hammond (see, for example, Hammond and Streeter, 1994; Hammond and Sikka, 1996; Hammond, 2003), in recent years some accounting historians have investigated accounting's past from the perspective of under-represented groups, including repressed peoples. Such studies have been described as "histories outside the mainstream" (Hammond, 2003, p. 81). They typically involve the collection and use of oral history sources, notably the personal accounts of actors whose stories may otherwise be regarded as insufficiently significant for narrations of episodes of "progress", where attention is often placed on individuals such as leaders or pioneers (the "first" or "earliest"). Oral evidence not only broadens the archive; it can also represent the experiences of "voices from below" and thus can provide perspective in explications of accounting development[27]. Recent contributions also include Hammond (2002) and Kim (2004a, b). Hammond (2002) chronicled the stories of several of the pioneering African men and women who were required to surmount various obstacles in becoming and remaining a Certified Public Accountant in the US accounting profession. Kim (2004a, b) examined the experiences of Chinese accountants in New Zealand. Oral history is not reserved only for studies concerned with exclusion and oppression – it may be of considerable importance in conducting accounting history research in general. For instance, Walker (2005b) has collected four interviews with eminent members of the Institute of Chartered Accountants of Scotland, while Miley (2006) has documented the previously unrecorded experiences of the users of Australian Army accounting procedures for supplying soldiers and support staff during the Second World War.

Oral history is not the only area for innovative research methods. Examinations of discursive media such as novels and short stories may also contribute to enlivening the social history of accounting. Examples are Maltby (1997), looking at the nineteenth century German novel *Soll und Haben* ("Debit and Credit") by Gustav Freytag, and West (2001) in an examination of Bruce Marshall's 1958 book *The Bank Audit*. The archive in historical accounting research may take many different forms and will undoubtedly extend, in future, to social communication media such as Facebook and Twitter, as well as to e-mail, assuming that communications using such channels are preserved. Moreover, as archives themselves are digitised, it becomes possible for researchers to use records that were previously hard to access, as well as employing sophisticated techniques for searching on-line sources (Rosenzweig, 2011). As a by-product, digitisation may make international collaboration, and approaches such as CIAH, more practical.

One aspect of historical accounting research that has been significantly underdeveloped is quantitative analysis. Over two decades ago, Napier (1989) identified research using quantitative methods, including but not restricted to statistical analysis of large databases, as potentially interesting for accounting historians, following the emergence of "cliometrics" (also known as econometric history) within the economic history discipline. There have been relatively few studies within accounting history using complex statistical analysis (a recent example is the study of early twentieth century US railroad accounts by Sivakumar and Waymire, 2003). This may reflect the difficulties of collecting data not normally included in the databases commonly used for so-called "archival-empirical" accounting research[28]. More recently, Waymire and Basu (2007) have seen quantitative research approaches as potentially attractive to junior researchers in the USA whose doctoral training is heavily econometric in approach. As Napier (1989) pointed out, research using data from relatively unregulated periods could be used to test hypotheses about the use of accounting information by capital market participants and the factors underlying accounting policy choice. However, such research needs to be firmly grounded in an understanding of the institutional and social environment of the period being studied, rather than simply being an application of "new" methods to "old" data. In focusing on the use of informational resources for managerial purposes, the relationship between, and integration of, accounting and statistics was specifically explored by Chandar and Miranti (2009) in an examination of forecasting, budgeting and production planning at the American Telephone and Telegraph Company during the 1920s.

Assessing the effect of the special issue

In our initial call for papers, we emphasised the importance of theory and rigorous method for historical accounting research. Our own paper (C&N) called for "critical" and "interpretive" histories, stressing that researchers should not take for granted that accounting was merely a neutral technique. Rather, they should identify, assess and critique the ways in which accounting was potentially implicated in complex relationships of power and control, not just within the business setting but much more widely. Moreover, accounting history is not only the history of accounting techniques and ideas, alongside the history of accountants, but also involves a study of the impact of accounting on individuals, organisations and society, and an interpretive understanding of the meanings that have been attributed to accounting at different times. We wanted researchers to examine the "dark" as well as the "bright" sides of accounting, to challenge conventional narratives of accounting progress, to accept that accounting is more than simple counting and calculation. We also wanted researchers to appreciate that accounting's past needed to be studied within its social, political, economic and environmental contexts, and that researchers should consider how accounting in the past, even if it appeared strange on the surface, might embody activities and uses with counterparts in the present day.

The review of the eight themes has therefore stressed the variety of areas that researchers have explored and the range of methods and theoretical frameworks adopted. We are, frankly, less interested in identifying "stylized facts" (Kaldor, 1961) that can be presented as the "findings" of the large body of historical accounting research that we have reviewed in the preceding section of this paper, than in the fact that, increasingly, historical accounting research around the world has embraced the need for rigorous method and theoretically informed analysis. Historical accounting researchers have declared their adoption of the theoretical ideas of Marx, Foucault, Latour, Bourdieu, Weber and other eminent scholars, as well as institutional theory, the sociology of the professions, legitimacy theory, stakeholder theory, imperialism, agency theory and positive accounting theory. Even papers that do not attach a name to their theoretical approach usually embed their archivally based findings in an analytical or explanatory framework rather than simply presenting the findings as a "factual" narrative.

Having said this, however, we would make the following general observations with respect to the eight themes identified in the original C&N paper:

(1) Surviving records of business firms: the significant development of the past 15 years is that researchers have been moving beyond the business, even though long-running debates, such as the roles of accounting in measuring costs and managing people, remain a central focus of research.

(2) Accounting records in business history: opportunities for greater collaboration between accounting and business historians have not been taken up to the extent that we had hoped, but there have been interesting developments in the interfaces between accounting history and management, financial and social history.

(3) Biography: the contribution of H&S to the special issue particularly encouraged studies of how accounting impacted on the lives of individuals "from below".

(4) Prosopography: this approach remains under-developed in historical accounting research.

(5) Institutional history: research into accounting as an occupational category has been more critical of the "traditional" professional project, emphasising class, race and gender as important factors, and escaping from the narrow focus on the USA and the British Empire.

(6) Public sector accounting: this has been an increasingly important area of historical accounting research, using a wide range of theoretical lenses. Some researchers are beginning to question the usefulness of the public/private distinction in the historical context.

(7) Comparative international accounting history: this is another approach that remains under-developed, although the emergence of accounting historians from a broader cross-section of countries may enhance the likelihood of international collaboration.

(8) Innovative methods in accounting history: oral history is now well established, and a challenge for historical accounting researchers will be to engage fully with the digitisation of archives. Opportunities for quantitative historical research remain under-explored.

In the final substantive section of the paper, we consider some issues relating to the future of historical accounting research. Unlike our earlier paper (Carnegie and Napier, 1996), we do not identify specific themes. Instead, we look at some of the factors that may influence different approaches to research in accounting history over the next decade.

What is the future for accounting history?

Accounting historians face a fundamental tension: do they see themselves primarily as accounting researchers or, more particularly, as historians? This is of practical importance because historical accounting research is almost entirely a venture undertaken in universities, and the location of a researcher in terms of institution and discipline has a significant influence on that researcher's views as to what the subject matter and process of research should be. Walker (2009, p. 25) has suggested that "Accounting history is best understood as an expanding and maturing sub-discipline of accounting." However, it is also possible to view accounting history in more methodological terms, as an approach to understanding accounting issues through a historical lens. Hence historical accounting research cuts across boundaries between financial accounting, management accounting, auditing, governance, social accounting, taxation and other traditional disciplinary classifications[29].

Although some accounting researchers working within the historical area have had a rigorous training as historians, many, perhaps most, have acquired their knowledge of historical method and theory more informally through experience. Where disciplinary divisions are strongly enforced in an institution, historical accounting researchers may have little contact with "mainstream" historians, and PhD students undertaking historical research in accounting may receive only minimal research training that is specifically oriented towards the study of history. Although Napier (2009b, p. 45) claimed optimistically that "accounting historians have a more rigorous conception of historiographical issues, such as evidence, the role of theory, the nature of historical explanation, and the significance of narrative to the communication of history" than they did 40 years ago, it is more likely that new accounting historians are trained in qualitative social science methods rather than specifically in the methods of historical research.

Does this matter? In one sense, it does not, if accounting history has grown sufficiently to be self-sustaining within the academy. Some accounting historians will keep an eye on developments in "mainstream" history and hence will be aware of current theoretical, methodological and substantive debates that could potentially impinge on historical research within accounting. Most accounting historians, however, will assess the quality of their work by reference to the standards of the accounting discipline more generally. So long as diverse research approaches are valued within accounting scholarship, historical research will have an important place. The fear of some is that diversity in accounting research is no longer appreciated, at least in the USA, leading to apprehensions of "the quiet but discernable death of accounting history in the U.S." (Fleischman and Radcliffe, 2005, p. 86). Future research lacking a strong grounding in history, rather than just the social sciences, may be considered irrelevant by hegemonic interests within accounting research at the same time as historians in history departments regards it as lacking in rigour.

And yet accounting is a means of recording economic and more generally quantifiable human activity and is a manifestation of the myriad social and organisational systems that, as Foucault notes, "quietly order us about" (quoted in Simon, 1971, p. 200). Hence accounting is clearly of interest to historians, sociologists, anthropologists and others outside the accounting discipline. Walker (2005a) has pointed out the many ways in which historians are using accounts as their archival materials, and, increasingly, other disciplines are aware of the importance of accounting as a recording and information processing system. Two examples of this are the discussion by James Aho (2005), a sociologist of religion, of the influence of the medieval Roman Catholic confessional on modern accounting, and the examination of seventeenth century French governmental information processing, centred on the figure of Jean-Baptiste Colbert, undertaken by the historian of ideas Jacob Soll (2009)[30].

Both these authors are based in the USA, suggesting that there may currently be more interest in historical accounting research outside accounting departments in US universities than within such departments. Possibly US academic accountants think that historical research in the field is too interesting (compare Whittington, 1995)? Outside the USA, historical accounting research tends to be valued in those departments that do not slavishly model themselves on prominent US accounting research groups. The growth of theoretically-informed historical research, especially among younger researchers in countries such as Italy, Spain, Portugal and France, is spreading to other parts of Europe, particularly countries with a strong accounting history tradition such as Turkey. There are still large areas of the world into which historical accounting research has hardly penetrated, such as Latin America, Africa, the Middle East and South Asia, but even here we are beginning to see work emerging. Sy and Tinker (2005, 2006) have called forcefully for an abandonment of what they see as the "Euro-centric" dominance of accounting history, and call for more research in the ways of accounting in mainly oral African cultures. Napier (2009c) has reviewed historical research into accounting in the Middle East, and his call for more research into accounting in Muslim-majority countries overlaps Sy and Tinker's own call in that much of North Africa falls within the "Islamic world" in which Napier is interested.

Historical accounting research is also likely to follow trends in more general research in accounting, particularly of the more qualitative and interpretive type. For example, Walker (2008, p. 311) studied how a growing interest in corporate social and environmental disclosures, and more generally in corporate social responsibility, has stimulated some historical studies. A significant area of growth in recent years is the notion of accountability, perhaps always implicit in studies of accounting but increasingly being discussed as a separate topic. Accountability as a "chameleon" (Sinclair, 1995) is often coupled with corporate governance, and in the legal governance literature an awareness of the possible value of a historical perspective has been promoted by various writers, including Blair (2004)[31].

An important motivation of historical work in corporate governance is the idea that studying the historical development of a concept or practice can provide useful insights into current thought and practices, and that this will be of value in helping to advance policy debates. Such policy-relevant research should, we believe, be encouraged more generally, because historical accounting research often focuses on processes of change in organisations and society. An understanding of the factors implicated in past change events may allow historians to evaluate current proposals for accounting reform and even to advance their own recommendations (Gomes *et al.*, 2011). For example, recent debates over such notions as fair value would undoubtedly have been more informed had participants had a clearer idea of the origins and development of fair value as a term and as a concept. Historians can, therefore, help us recall knowledge of the past, including local, time-specific understandings of key concepts, that the present generation has forgotten. Unfortunately, historical reviews may emerge too late to have much impact on debate, as for example the review of inflation accounting ideas and methods by Tweedie and Whittington (1984) – a valuable study by two scholars who were later to play a significant role in international accounting standard setting, but one that emerged as the debate on inflation accounting was running out of steam. However, if published historical accounting research can have an impact on current debates, such as the question of how far accounting methods are implicated in specific business collapses (Jones, 2011) and general financial crises (Waymire and Basu, 2007), then it will have a clearer role within the discipline and benefit from increased demand for its insights.

The issues that future accounting historians are likely to have to grapple with, beyond the general acceptability of historical research in the discipline, are precisely those historiographical matters that Napier (2009b) alluded to: evidence, theory, explanation and narrative[32]. The broadening of the evidence base for historical accounting research has already been mentioned, and the paper by Hammond and Sikka (1996) in the special issue helped to extend the "archive" from written to oral materials. Carnegie and Napier (2010, p. 364) have noted the many different media that have been used by researchers to gain an understanding of popular perceptions of accountants, and all of these are of potential interest to the accounting historian. How far does historical research rely on the survival of artefacts – can the call of Sy and Tinker (2005) to reduce our fixation on the archive in order to research an apparently non-literate African accounting be responded to?

Linked with the role of evidence is the problem so often identified by editors and reviewers when examining research papers (see, for example, Walker, 2008, p. 308, reinforcing *inter alia* Napier, 2006): "Where is the accounting?" The issue of what "counts" as accounting in its various contexts, and hence is the legitimate object of (historical) accounting research, is one that cannot, indeed should not, be resolved once and for all – we should not, through trying to delimit accounting research, construct barriers that could exclude useful future contributions. Nevertheless, it is legitimate to challenge such contributions to demonstrate how they constitute knowledge about accounting, and its implications for organisational and social functioning, rather than more generic calculations or administrative procedures.

As most historical accounting research is undertaken within accounting departments where the overarching disciplinary tradition is that of the social sciences, historical accounting researchers cannot avoid grappling with the question of how theory informs and affects their work. This may be a potential constraint on the growth of accounting history, since it seems to minimise the value of more traditional historical tasks such as the patient location and transcription of accounting records. On the other hand, accounting historians are likely to reflect on broader issues such as causation, agency and structure that more "mainstream" historians often seem to take for granted. A well-articulated theoretical position can help researchers to abstract from the particular data with which they are presented or which they uncover, to posit the key variables or factors that may be relevant to understanding and explaining the specific phenomena of interest, and to suggest relationships among those variables or factors that may be investigated. Theory is both prior to and posterior to archival work, as it indicates propositions or hypotheses that may be considered in locating, accessing and extracting material, and gives shape and generality to specific findings in increasingly broader organisational settings. Perhaps one of the most important contributions of the special issue was its emphatic endorsement of the calls for theoretically-informed accounting history research that were emerging in the early 1990s, to which many subsequent researchers in the field have responded positively.

Much explanation in history adopts a naive causal and chronological structure: event X happened because event Y happened first, or circumstances Z obtained before event X. Perhaps as a counter-weight to the dominance of causal explanation, some of the "new accounting historians" advocated a different approach to explanation, often summed up as "conditions of possibility" (Miller *et al.*, 1991, p. 395). Here, the explanation takes the form: event X would not have happened (when it did, or perhaps at all) unless conditions A, B, C, etc. were in existence. The search for explanation modulates into a search for the required conditions of possibility, and these can often be found in temporary conjunctions of apparently disparate factors (see, for example, the seminal paper by Burchell *et al.*, 1985). Because of their social science backgrounds, many accounting historians have accepted the need for explanation in history to be general: particular historical events are thus seen as specific cases of some more general phenomenon. Terms and concepts that were originally offered as ways of understanding individual situations, such as "programme", "problematisation", "arena" and "constellation", become explanatory frameworks that are often fruitful, but are sometimes applied unsubtly in new and possibly inappropriate contexts.

One of the main issues in understanding explanation in "mainstream" history is the extent to which the way in which history is written – the "narrative" – itself provides explanatory power. Munslow (2000, p. 121) noted how traditional historians saw their role as telling stories about what "actually happened", the explanatory force of their stories coming from their correspondence to "reality". Munslow (2000, p. 123) referred to Hayden White's challenge to this view from the perspective of linguistic theory (White, 1973; see also Funnell, 1998, and Napier, 2001), and concluded that "historical explanation is not yet a settled matter." However, the issue of narrative emerges in how accounting history is written. Historical papers often take the form of qualitative case studies, with a general introduction, a theoretical discussion (possibly referring to prior literature), a narrative (annotated to a greater or lesser extent with comments arising from the theoretical perspective chosen by the author), and a final discussion drawing out broader theoretical implications. In accordance with dominant social science methodologies, the history is used to illustrate, refine and even extend the theory. As Llewellyn (2003, p. 697) observes, accounting historians operate at all five of her proposed levels of theorising (metaphor theories, differentiation theories, concepts theories, theorising settings and theorising structures), with "the appropriate level of theorization [being left] open and dependent on the problem under consideration."

In some cases, authors explicitly espouse what Llewellyn (2003) refers to as a "grand theory" (one that theorises structures) – these are often associated with specific individuals, such as Foucault, Marx, Weber or Latour. In other cases, theory operates more as an analytical or conceptual framework that stimulates the development of research questions, and guides the ways in which historical evidence is identified and structured into a coherent narrative. For example, as already noted, some research into the transfer of accounting ideas and technologies was stimulated by a series of questions posed by Jeremy (1991). These questions did not in themselves posit a particular structure for international technology transfer, but they presented an analytical framework for investigating the issue. In Llewellyn's terms, this could still be regarded as a theory, albeit at a lower level than the grand theories of Marx or Foucault. A reader of a study that has been shaped by such an analytical framework may find it more difficult to attribute a specific theory or theories to the study, but this is not to say that the study is "atheoretical" (Hopwood, 1985, p. 366).

Conclusion

These issues of evidence, theory, explanation and narrative were demonstrated in the special issue. Boyns and Edwards, and Fleischman and Tyson, were engaged in evidence-based challenges to various theoretical models of the roles of managerial accounting, which sought to provide explanations of the forms taken by costing methods and how they were used in practice. Their papers use historical evidence, but they are not "story-telling". Walker and Mitchell, on the other hand, have more of a story-telling narrative thread to their paper, with a beginning, middle and outcome. Theory provides a framework whereby the particular practices and activities are brought under more general categories. Young and Mouck, and Hammond and Sikka, address more forcefully the potentials of accounting history, the former by calling for a greater historical understanding on the part of financial reporting standard setters, the latter by opening up the nature of evidence and widening its scope. Overall, though, the authors in the special issue had a sense that an awareness of accounting history would help modern-day practitioners, regulators and academics to remain "grounded", by illuminating the often humble roots of modern practice. At the same time, the special issue demonstrated that apparently contemporary problems and issues often have past precursors.

We summed up the mission of the special issue in the following words:

> While the contexts within which measurement, calculation and control are manifested will change, explanations adopting a historical perspective will help us to understand the nature of accounting change and its impacts on organisational and social functioning, as well as enabling us to appreciate better, and thereby effectively critique, the accounting of today (Napier and Carnegie, 1996, p. 6).

Although we would perhaps be less confident now that "accounting change" manifests itself in a universal form, we still see a consciousness of change and difference as the main contribution of historical studies in accounting, now and in the future. If we ignore the historical perspective, current accounting practice and ideas appear rootless, evanescent and arbitrary. Accounting also appears purely technical, the arena of accountants rather than of policy-makers or indeed of society more generally. Accounting history can provide a unifying power in two senses. First, by presenting accounting through the perspective of its past, accounting history can help in making the members of society aware of the ways in which accounting impacts on them today and constrains their futures. Second, without knowledge of accounting's past, we have only a limited point of reference from which to critique contemporary practice and thought. In other words, historical knowledge of accounting's past furnishes the unifying power that permits fuller understanding not just of accounting's but also of society's present and provides constructive input into developing and assessing our possible futures.

Notes

1. Details of financial crises may change, but the main features are remarkably constant across the centuries (Reinhart and Rogoff, 2009; see also Soros, 2008).
2. Mills (1993, p. 802) warns against the limitations that a social science approach can impose on historical accounting research, "whenever the researcher permits a 'grand' theory, method or ideology – whether it be positivist, Marxist, or Foucaultian – to dominate their work, to bind their research with a predetermined framework." Tosh (2010) provides a discussion of the interfaces between history and social theory from the perspective of the historiographer.
3. Mattessich (2003) has noted how pioneering researchers writing in German or Italian were not always academics – some were antiquarians and collectors with a fascination for early accounting records and texts.
4. Subsequently published as Carnegie (1997). Some results from the research were published in AAAJ in Carnegie (1995).
5. The call for papers, which had been distributed at conferences in 1994 and 1995, and circulated among prospective contributors, was reproduced in Vol. 8 No. 1 of *Accounting, Auditing & Accountability Journal* (1995, p. 7).
6. This may explain why nearly all citations of the papers in the special issue lie within the accounting literature: an interesting exception is the citation of H&S in an oral history study of radiographers (Decker and Iphofen, 2005). We have not undertaken a detailed quantitative analysis of how papers other than C&N were cited in subsequent literature, given the relatively fewer number of citations to the other papers. Citations of H&S occurred most commonly in papers discussing research methods and in applications of oral history in an accounting context, while the other papers were cited in further discussions on the topics that they had addressed.
7. Bisman (2011, p. 170) has recently identified C&N as the most influential paper in the English-language accounting history literature over the past 15 years. She also notes (Bisman , 2011, p. 171) that the annual rate of citations to this paper has been increasing steadily over this period.
8. For example, Napier (2006) cited C&N but was not listed in the database as doing so even though this later published work itself appears in Google Scholar.
9. This has been described as "the taxonomy offered by Carnegie and Napier (1996)" (Carmona, 2006, p. 249), although the eight areas were intended only as a selection of potentially fruitful areas and topics, not as an exhaustive classification or taxonomy.
10. Five of these works were written by Mark Christensen, based on his PhD research and including the dissertation (Christensen, 2009).
11. Each of these investigations related to public sector accounting developments in Australia.

12. Certain European scholars, often from France, Italy, Portugal or Spain, are becoming increasingly prominent in the English-language accounting history literature (see, for example, Carmona, 2007).
13. Ville and Fleming (1999/2000, p. 178) warned of the dangers of applying the conclusions of integrated accounting and business history studies conducted outside Australasia because of the distinctive aspects of local experience in this Southern hemisphere region. The authors referred to "the importance of primary industries, high levels of concentration, a close state-big business relationship and the influence of multinationals" as factors that combine to differentiate Australasian experience from that in other Western contexts.
14. The contributions of Fayol and Urwick have also been studied by Boyns (Boyns and Smith, 2003; Matthews and Boyns, 2001).
15. More recently, Richardson and Young (2011, p. 135) pointed to the "need to better understand the effect of personalities and social networks on the development of programs of accounting research".
16. This may be mitigated if the scholar has left extensive personal archives, for example Chambers (Dean *et al.*, 2006) or Goldberg (Parker, 1994).
17. This comprehensive study followed earlier works by the author (for example, Lee, 2001, 2002) on the migration of UK accountants to the USA.
18. Walker (2008, p. 304) referred to the "continuing fascination" with the formation of the modern accounting profession in Scotland in the middle of the nineteenth century and noted the counter-factual investigation by Lee (2006a).
19. Also see Rahaman (2010) for an overview of the published critical research on the advent and development of the accounting profession that has been conducted in Africa.
20. Walker (2008) indicated, for instance, that certain researchers are prone to comment on the lack of development of the profession in certain non Anglo-American countries against the implicit progress of the profession in western countries (see, for example, Dyball and Valcarcel, 1999, Sakagami *et al.*, 1999, Yapa, 1999).
21. In another recent New Zealand study concerned more particularly with women and accounting education, Lord and Robb (2010) reported upon the experiences of women in their roles as accountancy students and staff at the University of Canterbury.
22. This volume is based on West's PhD research which was undertaken at Deakin University under the supervision of Peter Wolnizer and Raymond Chambers.
23. This theme underpinned the sixth Accounting History International Conference held in Wellington in August 2010 with the call for papers highlighting the diversity of research projects which may fall under the theme (http://www.victoria.ac.nz/sacl/6ahic/call-papers.aspx: accessed 16 December 2010).
24. Nikitin (2001) also examined developments in public sector accounting in Britain given the "mutual French-British influence" of the time.
25. Moussalli (2008) also reviewed the literature relating to State government accounting.
26. Richardson and MacDonald (2002) also addressed the comparative dimensions of accounting history research by linking international business history to accounting history.
27. Further elaboration of oral history as a narrative research methodology is found in Haynes (2010), James (2010) and Kim (2008).
28. See Napier (2006, p. 450) for a brief discussion of the emergence of this term to describe accounting research using data about the past stored in computer records.

29. For example, since 2009, the Annual Congresses of the European Accounting Association have not included a separate category for Accounting History, but rather have encouraged historical researchers to present their work within what they consider to be the most appropriate research track.
30. Aho's study was stimulated in part by an accounting academic, Kerry Jacobs (Aho, 2005, p. xix), while the subject matter of Soll's study had been anticipated in the accounting literature twenty years earlier by Peter Miller (1990).
31. Although one recent attempt to survey the history of corporate governance (Morck, 2007) does not include any form of the word "accounting" in its index.
32. Recently, Gaffikin (2011) has revisited the work of various theorists of history, from classical pioneers such as Herodotus and Thucydides to more modern contributors,such as E. H. Carr, and contemporary historiographers such as Dominick LaCapra and Alun Munslow. Gaffikin is sceptical regarding the historiographical rigour of much current historical accounting research.

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Received 14 February 2011
Revised 30 May 2011
31 August 2011
Accepted 2 September 2011

Environmental performance accountability: planet, people, profits

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Abstract

Purpose – The purpose of this paper is to provide comment on the contribution of the Environmental performance accountability special issue of *Accounting, Auditing & Accountability Journal* published in 1997 towards the innovation through a personal reflection developed from the perceived need to move academics and practitioners into the same space on environmental improvement by organisations. In addition, the paper will offer future directions for environmental performance accountability research, including the potential for tools such as integrated reporting, the need for theoretical pragmatism and importance of a transdisciplinary approach to research.

Design/methodology/approach – The diegetic method used for this article allowed for the provision of a narrative about actions, characters and events of interest to an audience. This method facilitated the intersection between the biographical and the historical content and context, and a hypodiegesis provided the ability for an embedded story within the larger history. The approach allowed for a hypodiegetic as the story within the story of developing the relationships between academic accountants and practitioners.

Findings – Contained in the special issue is a set of articles marking the extremes of academic and practitioner perspectives on what is broadly termed environmental performance and accountability. Review of the content of the special issue reveals that the bias is towards academic rather than practitioner appreciation. Review of the context providing the setting for the special issue shows the need for publishers to engage in the social media mechanisms needed to commence dialogue and convey the messages of academics to practitioners.

Research limitations/implications – Subjective assessment is overtly recognized rather than subsumed in the research methods adopted.

Practical implications – The embedding of articles in special issues within a broader communications portfolio for practitioner understanding is suggested.

Originality/value – The nature of the personal reflection means that thoughts recorded are novel and unique.

Keywords Organizational culture, Corporate governance, Accountability, Environmental performance accountability, Diegesis, Personal reflection, Papers, Planet, People profits, Progress

Paper type Research paper

1. Environmental performance accountability – a review

The aims of this review are twofold; through a diegesis, to bring out developments in relation to the content of a special issue of the *Accounting, Auditing & Accountability*

The author would like to provide thanks to two anonymous reviewers who coaxed the paper from the edge of oblivion to the written words contained herein. Special thanks are also given to Joanne Tingey-Holyoak for research assistance and encouragement provided throughout.

Accounting, Auditing
& Accountability Journal
Vol. 25 No. 2, 2012
pp. 370-405

0951-3574
DOI 10.1108/09513571211198791

Journal; and in a hypodiegesis to reflect on the relationship between academic outpourings and practitioners in the context of environmental performance and accountability – the subject of the 1997 special issue of which the author was editor. A diegesis involves the provision of a narrative about actions, characters and events of interest to an audience (Abbott, 2002), or in this case, the readers of the special issue: "*AAAJ* and research innovation".

To provide a diegesis through a diegetic narration is a luxury activity in modern academic accounting research where the "other" approach to research, mimesis, or the revelation of what is, through scientific discovery, is usuallyf considered *de rigueur* by the keepers of academic standards – journal editors. The opportunity to present a diegesis is much appreciated and great heart is taken when assessing the contribution of "The special issue: *AAAJ* and research innovation" to an assessment of the role of *Accounting, Auditing & Accountability Journal* in innovation by noting that the publisher and joint editors have recently visited the relationship between academic accounting research and professional practice, albeit not specifically in the contemporary milieu of environmental performance accountability (Parker *et al.*, 2011).

To put the content in context of the special on environmental performance accountability is important and is also reviewed here at the hypodiegetic level. The hypodiegetic narrates the surreptitious, the hidden persuader (Packard, 1957), the invisible (Thorne and Kouzmin, 2008) and unspoken which cannot be gleaned from the articles in the special issue (Stigler and Becker, 1977). The potential innovation contained in both the content and context of the special *Accounting, Auditing & Accountability Journal* issue relates to the tendency or habit (Hodgson, 2003) of academic researchers and practitioners of the accounting art (Boettinger, 1975; Singleton-Green, 2010) not to engage with each other and the desire to make this transparent with a view to improving the situation.

The special issue was the end product of an attempt at engaging academics and practitioner accountants in the mid-1990s and brought them together to discuss the need for a new habit, a re-conditioning (Maunders and Burritt, 1991, p. 13) through which engagement between academic and practitioner about mainstream environmental concerns becomes the norm. In short, the content and its context have a twinning relationship and coexist as rationales for assessing the innovative capacity of the special issue of *Accounting, Auditing & Accountability Journal* on environmental performance of organisations and related accountability.

The subject matter of this review is loosely termed environmental performance accountability which was a short form title adopted for the special issue of *Accounting, Auditing & Accountability Journal* published in 1997, which followed on a Symposium organised the previous year to bring academics, practitioners and policy makers together for presentations and discussions. The content of the special issue largely related to environmental accounting as this was the focus chosen by the authors who submitted their articles to the symposium and journal. The contribution of the hypodiegesis to this self-assessment is recognition that the contextual setting of the development of the special issue is as important for assessing its contribution as the content itself. Writing about work on a special issue undertaken some 15 years ago is a challenge. So much changes in such a short time period, that it is difficult to assess the contribution of the earlier special issue to the theme of this issue, "*AAAJ* and research innovation", in any objective way. Such a self-assessment is by its nature subjective.

With this caveat in mind, the paper proceeds as follows: Section 2 provides comment on the method adopted: diegesis and hypodiegesis. Section 3 considers developments in relation to the content of the special issue. Section 4 examines the people, planet and profit contextual elements behind the Symposium behind the submissions made to the special issue. Section 5 provides a narrative about the links between academic thought and writings and practitioners in environmental performance and accountability. Section 6 speculates on the future of environmental performance accountability research. Section 7 concludes the paper.

2. The method: personal reflection through a diegesis and hypodiegesis

Many academic researchers have the cognitive capacity for abstract and reflective thinking that enables the development of ideas and creation and communication of meanings. In times past reflection based on this capacity was the norm. For example, early editions of a top accounting research journal, *The Accounting Review*, were replete with personal reflections at a time when the accountancy profession was struggling to understand issues and encourage journal publication of the thoughts of leaders about critical issues of the day, rather than reductionist revelations (Turnburke, 1939; Littleton, 1936; Nissley, 1947; Chambers, 1966). However, this kind of thinking has become a luxury in academic accounting research where researchers are entangled in methods that allow the individual to learn without directly engaging on a cognitive level with the things being learned. The accounting discipline has been overwhelmed by a plethora of demands that mean little time can be spent on reflective thinking and the self-study that is required to make assumptions about knowledge (Bullough and Pinnegar, 2001). The diegetic method adopted in this paper allows for self-study and reflective thinking in order for the researcher to study the world away from their own immediate involvement in the discipline (Lincoln and Denzin, 1994).

A researcher can be personally and profoundly connected to one's own research agenda, as highlighted over half a century ago by Mooney (1957) in the seminal text "The Researcher Himself" (sic) which describes the "inner drama" of research as having the benefit of added self-realization. The diegetic method allows for assessment of self-realization, as witnessed internationally, mostly in the humanities rather than the social sciences (Bullough and Pinnegar, 2001). Van Manen (1980) demonstrates the growing interest in Europe of phenomenology and the nature of experience and Clandinin and Connelly (2000, p. 18) heighten awareness of the narrative nature of "knowing" and the place of storytelling in the understanding of practice. In an education setting Mills (1959) went so far as to suggest that for public theory development to influence practice, the theory must be translated through the personal.

The diegesis as a form of self-study allows for connection of the personal to the current literature through the joining of biography and history in the context of time (Mills, 1959). Personal, historical and reflective thinking methods can provide insight and solutions for public issues and troubles. The diegesis does not solely focus on the self, but on the space between self and the literature on academic research practice. Yet, this type of analysis should not tip too far to either side so as to appear confessional on one hand or a simple literature review on the other (Mooney, 1957). Ultimately, the aim of a diegesis is to make the intersection between the biographical and the historical educative for those currently in the practice of research in the discipline. To undertake a diegesis does not exclude engagement with rigour; however, the subjectivity required is acknowledged and the challenge of any self-study method is the form in which the study is organised and the skill with which an argument is made and a story told (Bullough and Pinnegar, 2001).

In a diegesis the narrator tells the story within the primary narrative however stories within stories and characters and events referred to elsewhere create a hypodiegetic situation (Rimmon-Kenan, 1983). A hypodiegetic narrative allows for an embedded story told by an actor within the larger story in which the author was one of the actors (Doherty, 1992). The characters reside within their institutional and political frameworks in which their story exists within the main diegesis to which they contribute meaning. In this sense, the method used here to review context is also hypodiegetic as the story within or behind the story is about developing the relationships between academic accountants and practitioners.

The paper moves next to the diegetic review of the relationship between the content of the special issue of *Accounting, Auditing & Accountability Journal* on environmental performance accountability and its potential contribution to innovation in accounting.

3. Papers: the content of the special issue

Authors of contributions in special issues of the *Accounting, Auditing & Accountability Journal* focus their articles on a theme which is considered by the editors to be important to bring to the attention of readers. As such the ideas represented are thought to be innovative, novel, with the potential to awaken readers to the current and future paths of research and practice, and enliven debate. An opportunity of working towards publication of a special issue arose in 1995 and did eventually led to publication of five articles in volume 10, number 4, of *Accounting, Auditing & Accountability Journal* on the abbreviated but notionally encompassing topic of "Environmental performance accountability". The issue was published late in 1997 edited by the current writer under the watchful gaze of Professor James Guthrie as the editor of Special Issues. However, unlike the common situation today it was not the special issue that led to the development of articles for publication, rather the special issue was an outgrowth of an early-held Symposium of people with an interest in environmental performance accountability. Presentations were made following prior review of articles submitted, discussion was engaged in and then the opportunity for publication in *Accounting, Auditing & Accountability Journal* emerged. Compare this situation with a recent special issue on sustainability accounting and reporting, *Accounting, Auditing & Accountability Journal* Volume 23, Number 7, co-edited by Professor Roger Burritt and Professor Dr Stefan Schaltegger (Burritt and Schaltegger, 2010) where a conference was organised prior to the special issue but with the specific intent of articles being submitted to *Accounting, Auditing & Accountability Journal*, to be considered for publication after being reworked following the conference. In the case of the recent special issue (Burritt and Schaltegger, 2010), the *Accounting, Auditing & Accountability Journal* was an instrument for marketing the credibility of the *Australasian Conference on Social and Environmental Accounting Research, 2008*; a possible temptation for high quality international and domestic academics to seek instrumental rewards at a Conference, rather than a Symposium for like-minded people to gather and engage in debate.

Five articles were published in the special issue on "Environmental performance accountability". These were distilled from 16 articles presented at an Environmental Accountability Symposium held on 16-17 February 1996 with seven of the authors encouraged to submit their articles previously reviewed and presented at the Symposium to the journal for a second review and potential publication. Each article submitted was reviewed by two independent reviewers from the editorial board of *Accounting, Auditing & Accountability Journal*. Once these articles were accepted the editor of the special issue and Professor James Guthrie agreed the order and final presentation of articles which was based on a progression from academic to practitioner related perspectives on the general topic area.

The content of the Symposium rested squarely on the topics associated with environmental performance accountability. The notion of environmental performance depends on the perspective taken about the relative importance of social and environmental issues. In the 1990s a movement towards recognition of degradation of the physical environment by accounting academics was becoming stronger and organisations were beginning to increase their transparency about such matters (for empirical evidence on the public sector see Burritt and Welch (1997); and on private sector companies, Gray *et al.* (1995). The environmental turn was much to the chagrin of those concerned about social accounting which seemed to lose its luster for a while but returned to greater prominence in the 2000s (Parker, 2011). It is sometimes an unspoken assumption that the environment is of greater concern than society, and that society is of greater concern that the economy. No environment, no society, no society no economy, but the argument does not hold in reverse. Such was the unspoken ethos behind the Symposium held in 1996. The Commonwealth of Australia had just published its second national report on the state of the Australian environment which included a clear statement of the dominant environmental perspective and the predominant importance of environmental capital (Commonwealth of Australia, 1996; Beeton, 2006). Thus, the subject "environmental performance accountability" subsumed the social within the environmental notion adopted and contained the growing focus on environmental accounting, as revealed in the published articles.

The five articles, the last two of which were more in the nature of notes rather than full research articles, eventually published in the *Accounting, Auditing & Accountability Journal* special issue were, in order:

(1) A synthesis and review by M.R. (Reg) Mathews "Twenty-five years of social and environmental accounting research: Is there a silver jubilee to celebrate?" (Mathews, 1997).

(2) A conceptual article by Roger L. Burritt and Stephen Welch "Accountability for environmental performance of the Australian Commonwealth public sector" (Burritt and Welch, 1997).

(3) A research article by Craig Deegan and Michaela Rankin "The materiality of environmental information to users of annual reports" (Deegan and Rankin, 1997).

(4) A note providing a general review by an academic Kathy Gibson "Notes: Courses on environmental accounting" (Gibson, 1997).

(5) A general review by a practitioner, Patrick Medley, "Environmental accounting – what does it mean to professional accountants?" (Medley, 1997).

At the Symposium, an opening speech offering support from Professor Deane Terell, Vice Chancellor of The Australian National University, provided the rather incisive observation that "I suspect that environmental accounting is seen by governments and companies of all persuasions as something of largely academic interest only . . . But environmental accounting, as I understand the term, would have a major impact on government and company decision making." (Burritt, 1997, p. 475). The articles selected for the special issue were designed to canvass the need for a merging of minds, such that environmental issues of concern and environmental accounting and accountability were brought together in the mindset of readers. Within this diegesis observations on each article are briefly provided along with a discussion of recent developments in relation to the content and contribution of each to accounting development, commencing with Mathews (1997).

Article 1. Mathews

The attempt to secure the potential confluence of views between academics and practitioners commenced with an article written by Professor Reg Mathews who delivered an invited review article addressing the prior 25 years of research in social and environmental accounting research (Mathews, 1997). A synthesis of existing literature was provided, classified according to periods and sub-groups of research, an approach at which Mathews excelled. The article was widely cited within later articles written by members of the academic community (for example, a rudimentary measure of citations is indicated by the 256 cites on Google Scholar at 23 January 2011). Mathews commenced his classification scheme some 13 years earlier with his view of social accounting research (Mathews, 1984; Gray and Guthrie, 2007).

A detailed review of Mathews' contribution is to some extent unnecessary because of the Festschrift of Gray and Guthrie (2007) and in Parker's (2011) where he summarises Mathews' ideas about the classification of literature since the 1997 special issue. Parker (2011, p. 2) observes that: "Mathews has published two further reviews of the SEA field. Mathews (2003) updates his 1997 article's SEA literature coverage through to 2001, and Mathews (2004) develops his 1997 article's framework for the SEA research literature". Parker provides a clear indication of the innovative nature of Mathews work and conviction that the synthesis and summary of developments in the academic literature merited ongoing attention. Parker's ongoing work (Parker, 2005, 2011) also supports such a stance. Indeed, Parker (2011) highlights there a set of senior and emerging people concerned about the social and environmental accounting problematic, although his list is indicative rather than not comprehensive. Four seminal reviews are examined by Parker (2011, p. 2) in addition to Mathews (1997) which appeared in the *Accounting, Auditing & Accountability Journal* special issue. These include review articles by Professor Jan Bebbington in her review essay on environmental accounting also published in 1997 in *Accounting, Auditing & Accountability Journal*, by Professor Rob Gray (2002) covering *Accounting Organizations and Society's (AOS)* role in the social accounting project, by Professors Deegan and Soltys (2007) in their *Accounting Forum* article reviewing social accounting research undertaken in Australasia, and also by Professor Owen (2008) in his reflections on the state and future of social and environmental accounting research in his Asia Pacific Interdisciplinary Research in Accounting (APIRA) conference plenary published in *Accounting, Auditing & Accountability Journal.*

There is little point in further rehearsing the arguments of these authors (as Owen (2008) also concludes when undertaking his work). In his summary, Parker (2011) makes several observations. He claims that theory and engagement with practice remain outstanding issues for the social and environmental accounting research community. For the editor, Burritt, and editor of special issues, Guthrie, this was a central concern and theme behind the special 1997 *Accounting, Auditing & Accountability Journal* issue. Parker (2011) observes that the debate between radicals and the business case continues albeit with a "sharing of territory" becoming a possibility, something identified by Owen (2008) and strongly encouraged by Burritt and Schaltegger (2010). A third observation is that other countries are beginning to develop their own social and environmental accounting research agendas – especially, Spain (Moneva and Llena, 2000; Criado-Jimenez *et al.*, 2008), The Netherlands (Frost, 2007, p. 191) and Finland (Laine, 2005) – an observation equally applicable in the context of the special issue article by Deegan and Rankin (1997). Parker concludes that the social and environmental accounting community is alive and well, but he downplays the question of whether it is effective; a necessary question when assessing the contribution of a special issue of the *Accounting, Auditing & Accountability Journal* to innovation. Other countries in which an interest in social and environmental accounting research is emerging include the BRIC countries – Brazil, Russia, India and China, and Africa, as Parker (2011) acknowledges. However, in spite of the increased number of conference options, available journals and research networks (for example, see the sustainability groups available on the social media group Linkedin[1]), it cannot be concluded that "the future of research *and practice* in this field [*emphasis added*]" is assured (Parker, 2011, p. 9), a matter examined further in sections 4 and 5 below as the hypodiegeseis.

Article 2: Burritt and Welch

Accountability in the public sector in the late 1990s was vastly under researched (Parker and Gould, 2002) and a framework was developed as part of a set of ideas which also included Welch's masters research into the content of almost 1,000 Commonwealth Environmental Impact Statements, and longitudinal empirical evidence about disclosures by 60 Commonwealth budget and non-budget entities over a ten year period (1984-1993) (Burritt and Welch, 1997). The Burritt and Welch (1997) accountability framework was novel in including the critical importance of natural capital (often now referred to as biodiversity), informational uncertainty and regulatory response based on regulatory mix tools. Citations of the article are limited (57 on Google Scholar at 23 January 2011), but in terms of the article leading to innovation it is of interest to note that Parker (2011) finds research into government regulation to be the most dominant focus in social and environmental accounting literature in the period between 1988 and 2002. Perhaps the article within the special issue was just part of a growing trend, rather than an innovator *per se*. However, the specific issue is whether there has been further empirical study of environmental performance accountability in the public sector. On this point, Owen (2008, p. 249) states:

> . . . with the exception of Burritt and Welch's (1997) initial exploratory approach to developing an environmental accountability framework for the Australian Commonwealth public sector and Ball's (2005) field based study of the potential of environmental accounting as a change

agent in promoting sustainable development practices within a UK Local Authority, research outside the private sector domain is somewhat conspicuous by its absence.

Parker (2011) suggests that the need to wrestle with different and new theoretical perspectives is evident; an expansion of research into the government, non-profit and non-government organisation sectors to take the debates beyond a narrow focus on corporate entities. *Accounting, Auditing & Accountability Journal*, along with *Financial Accountability and Management*, leads innovation in research in the public sector arena as demonstrated in the synthesis of recent work across relevant journals by Broadbent and Guthrie (2008, Table I). Their literature review covers the period 1992 to 2006, excluding mainstream journals from the USA, and concludes that management accounting is the most researched function in public sector accounting research, importantly with studies taking place in different organisational contexts because of the complexity added by different levels of government. *Financial Accountability* and *Management* and *Accounting, Auditing & Accountability Journal* dominate academic publications in this area.

What of environmental performance accountability innovations within this milieu? Unfortunately environmental and social research are bundled up with financial accounting and financial reporting (accounting type category C2) in Broadbent and Guthrie's (2008, p. 144) research and so an empirical feeling for the volume of journal publications on public sector environmental performance is a research task remaining to be completed. But, attention is drawn to Burritt and Welch (1997) and the later work of Ball (2004, 2005) in local government which correctly terms social and environmental accounting research in the public sector as offshoots of a wider body of knowledge for example as applies to the private sector (Broadbent and Guthrie, 2008, p. 154).

Ball (2004, p. 1024) incorrectly views the Burritt and Welch (1997) article as deep green. Irrespective of this view the article is seen to be meritorious as it provides a catalyst for thinking about the difference between private and public domains in the context of environmental matters through juxtaposing the new public management commercial "target returns on public investment" ethos against the conventional rationale for the public sector – public service. But this contrast is incremental not radical in its intent. Burritt and Welch (1997, pp. 535-536) are criticised by Ball (2004) for being strategically pragmatic in their call for "open, transparent communication about an organisation's actions towards and impacts on the environment". Strategic pragmatism is not a trait often associated with deep greens or those of a deeply critical orientation and in the favourable eyes of Ball the *Accounting, Auditing & Accountability Journal* special issue article tries to bring these forces together for debate, perhaps to reconcile a contrast in perspectives that persists to this day (see the continuing contrast outlined by Burritt and Schaltegger, 2010). Little deep green material has appeared in the context of environmental accounting in the public sector (Gray and Laughlin, 2012).

While considering broad categories of mechanisms for appropriation of environmental issues, Ball (2005) makes the (misquoted) link to Burritt and Welch (1997, p. 349) in relation to their suggestion of the importance of sources of funding as a cause of the apparent engagement of public sector bodies with environmental disclosures and sustainability (p. 349). She logically champions Larrinaga-Gonzalez and Bebbington's (2001) wider array of causes of non-engagement with sustainability by local governments, although the evidence cited is based on a single case study rather than generalisable statistical evidence of the type examined by Burritt and Welch (1997). The debate commenced in the *Accounting, Auditing & Accountability Journal* special issue continues.

Ball and Grubnic's (2007) article is one of the few to attempt a current review of sustainability accounting and accountability in the public sector. Referring again to Burritt and Welch's (1997) conceptual contribution, Ball and Grubnic (2007, p. 255) claims that government and accountancy institutions are now beginning to bring pressure on public sector organisations to disclose important aspects of their environmental performance – for example policy outcomes and inclusiveness of stakeholders in policy making as canvassed by Burritt and Welch (1997). Ball and Grubnic (2007, p. 255) is committed to bringing the researcher into direct engagement with the powerful institutions of accounting and government - the parties to lend legitimacy to the type of framework developed by Burritt and Welch and published in the special issue. The significance of such a commitment is taken up in the hypodiegesis but reflects a key contextual issue behind the special issue.

Article 3: Deegan and Rankin

In an empirical research article Deegan and Rankin (1997) examine views of 474 users about the materiality to users of environmental information disclosed in company annual reports. Potential users include shareholders, stockbrokers and share analysts, academic accountants, financial institutions and organisations with oversight of the annual reports of companies. From this financial accounting perspective, environmental performance information was found to be material to the needs of most user groups, but conventional financial performance information was seen to be of greater use. Strong citations of the article, especially in recent years, indicate ongoing interest in the issue of materiality (Google Scholar 193 cites at 23 January 2011).

Citations cover a broad range of quality journals ranging through: *Abacus*; *Accounting Forum*; *Accounting, Organizations and Society*; *Advances in Environmental Accounting*; *Australian Accounting Review*; *British Accounting Review*; *Critical Perspectives on Accounting*; *European Accounting Review*; *International Journal of Accounting*; *Journal of Business*; *Journal of Business Ethics*; *Journal of Accounting and Organisational Change*; *Journal of Cleaner Production*; and *Managerial Auditing Journal*. In addition, articles in a range of cross disciplinary journals have cited Deegan and Rankin (1997): *Business Strategy and the Environment*; *Industrial Ecology: An International Journal*; *International Review of Business Research*; *Journal of Business Ethics*; *Social Responsibility Journal*. Finally, the article has been cited in a range of journals in different languages, for example in Italian and Spanish where replications of the research have occurred. Space does not allow for these journal citations to be examined in detail, instead the ongoing contribution of Deegan and Rankin (1997) is examined.

Deegan and Rankin (1997) stimulated thought about several critical issues, which maintain ongoing interest: the needs of different users for environmental information; the uses of environmental information; the relative importance of legitimacy theory as a justification for reporting environmental information; the importance of auditing of environmental information; and the criticality of regulation as a way to encourage reporting of environmental information. Banasik *et al.* (2010) and Nilsson (2008) acknowledge the foundational role of Deegan and Rankin (1997) in confirming that, around the time of writing, bankers and investment analysts were more prone to state that social or environmental information had little or no importance, but that recent research shows such importance is recognised especially in the context of socially responsible investment. Johansen (2010) recognises it is still the case that very few attempts are being made to obtain feedback about the materiality of environmental information to intended users of accounting and that seeking non-managerial voices remains a significant research issue.

User needs in relation to information are of ongoing concern and have been one of the most heavily researched topics in information user studies where the motivations for information-seeking behaviour have been subjected to intense scrutiny (Wilson, 1981, p. 11). The need is for research to move beyond the examination of perceptions of needs stimulated by Deegan and Rankin (1997) and, instead, examine how the information is actually being used in everyday life. Actual use of social information to allocate investment funds is pursued by Milne and Chan (1999) to reveal the importance of narrative social disclosures in investment decision making. Empirical evidence gathered from accountants and investment analysts in an experimental study revealed that, in the face of environmental information being provided, switching of investments is at best found to be relatively minor, at 15 per cent, with social disclosures largely being ignored (Milne and Chan, 1999, p. 439). Hence, their study complements and extends Deegan and Rankin's (1997) results.

Other typical citations of Deegan and Rankin (1997) are replication studies about disclosure in different countries. The question of whether social and environmental information fulfils the needs of stakeholders remains an open issue and is being examined in many countries as, for example, Gunawan (2010) suggests for Indonesia. He finds that information about environmental performance is not the most important information for suppliers, shareholders, investors, communities, customers, or employees.

Deegan and Rankin (1997) find in favour of legitimacy theory. Tilling and Tilt (2010) highlight the relative importance of measuring the effects of different financial stakeholder groups on corporate social disclosures in contrast with attempts to examine resources provided by stakeholders as a measure of legitimacy. While Chatterjee and Mir (2008) use the article to support their own use of legitimacy theory to explore environmental disclosures by Indian companies, Amran and Haniffa (2010) refer to the article's support for legitimacy theory as context for their own adoption of an alternative, institutional theory, to examine Malaysian corporate disclosure. Nevertheless, Deegan and Rankin's (1997) article is still referenced, attesting to the foundational role provided by their work.

The veracity of information disclosed and used in everyday settings has also been stimulated by Deegan and Rankin's (1997) work and provides a sign of *Accounting, Auditing & Accountability*'s contribution to innovation in environmental information user studies. In auditing research, Chiang (2010) examines the different isomorphic pressures on auditors to consider environmental information in their financial audits in New Zealand. Based on evidence from semi-structured interviews of auditors in private and public practice, private audits are found to be influenced by mimetic isomorphism largely based on financial accounting thereby overlooking the materiality of qualitative disclosures, whereas public audits are influenced by coercive isomorphism, with materiality being based on the users' perceptions of materiality rather than a set financial amount.

Discussion of perceptions from various users about mandatory disclosure and guidelines by Deegan and Rankin (1997) does not touch on use *per se* and was left to future research. Moneva and Cuellar (2009) take up the issue. Based on empirical research, Moneva and Cuellar (2009) corroborate the value relevance of compulsory environmental information for a sample of listed Spanish companies, but non-financial disclosure is not found to have a significant effect on market valuation suggesting compulsory disclosure is less important for this purpose. Catasus (2008) acknowledges that Deegan and Rankin (1997) propose that disclosures in reports provided by Australian companies are significantly biased and that the cause of this bias is the absence of regulations. Hence, Deegan and Rankin (1997) provides a catalyst for the development of ideas associated with developing understanding of user's needs, the need for assurance, and for regulation, all of which were stimulated by the *Accounting, Auditing & Accountability Journal* publication.

These three articles –providing a survey, a public sector and then a listed company focus - provide a foundation for considering aspects of environmental performance accountability from an academic research perspective. Two further articles were added to the mix, both providing general reviews from education and practitioner perspectives.

Article 4: Gibson

Gibson (1997) provided a note about recent happenings with the development of courses in, and teaching of, environmental accounting at eight institutions in Australia and overseas to draw attention to the link between academic research and education of the future members of the accountancy profession in environmental accounting and reporting (the research, teaching and practitioner nexus). In an earlier special issue of *Accounting, Auditing & Accountability Journal,* Bebbington (1997) in a review article examined the link between education and environmental accounting and its potential to transform practice over time as graduates are enabled and move into the profession bringing to bear environmental accounting knowledge and an ethical awareness not necessarily gained from their technical university education in accounting. Lockhart and Mathews (2000, p. 59) pointed out that:

> Among the reasons Gibson (1997, 585-586) gives for a course in environmental accounting are the opportunities to remedy the narrowness of accounting education and respond to changes in society, such as the increasing demands for environmental responsibility coming from communities and consumers.

Gibson's (1997) contribution to resolving the environmental problematic is raising awareness of: the limited number of available courses in environmental accounting; and the potential benefits of environmental accounting education. Authors following on Gibson's (1997) ideas have tended to be critical because of the lack of mainstreaming (Collison *et al.*, 2000; Boyce, 2004). Gibson (1997, p. 591) considered the benefits attributable to students, the community and the environment from including the results of environmental accounting research in courses for students and rather optimistically and with little evidence claimed general support from governments, the professions and employers. She provided examples of the courses some universities had introduced, albeit as elective modules, not mainstream. Fifteen years later assessment of the extent of the level of support remains under-researched, there still being little systematic evidence available (but see Tingey-Holyoak and Burritt, 2009). In spite of Bebbington (1997) and Gibson (1997) highlighting the enabling potential of environmental accounting education, only Gibson's (1997) brief review further addresses this issue. Owen (2008) reminded readers that Gray (2002) pointed to a similar silence concerning education matters on the part of *Accounting, Organizations and Society*. Recent empirical evidence from one state in Australia indicates that the response of practice managers to the environmental agenda is affected positively by pressure from the professional accounting bodies, which in Australia has gradually been increasing (CPA Australia, 2005; Institute of Chartered Accountants in Australia, 2008; Tingey-Holyoak and Burritt, 2009). Total citations of Gibson (1997) could be reflective of the sporadic attention to this issue with Google Scholar only recording 20 (at 23 January 2011).

Yakhou and Dorweiler (2004, p. 76) draw positively on Gibson's (1997) information that courses in environmental accounting do not just target accountants. Professions from several disciplines are the target – economics and commerce, engineering, environmental sciences, environmental law and environmental accounting. Environmental problems are in essence trans-disciplinary and teams of people from different disciplines, including accountants with their own contribution, can learn about environmental accounting from their own and the team's perspective, without having a conventional financial accounting background. Finally, the field remains waiting for leadership from the profession, the practitioners and their clients as academics, such as Hazelton and Haigh (2010), continue to experiment at the margin.

In another research note, Collison *et al.* (2000, p. 171) are discouraging about the likely outcome of some accounting researchers concerned about the need for social and environmental education in order to hone important critical and ethical skills in graduates. Lack of student and academic interest were to the fore in their thinking. Students are looking forward to acquiring their second Porsche while academics focus on problems of teaching and administering large classes. But of course neither students nor academics should be stereotyped as being entirely instrumental in their actions (Collison *et al.*, 2000, p. 183). However, in spite of the comments made based on references to Gibson's (1997) work, especially when combined with the low level of citations, it can only be concluded that the impact of the *Accounting, Auditing & Accountability Journal* special issue has only been minor at best in the context of promoting debate about environmental accounting courses and education.

Article 5: Medley

Medley's (1997) contribution provided a clear and infrequently seen link between the environmental accounting concept, practice and practitioners. Medley was employed by Coopers and Lybrand Consultants at the time of the publication, but was not unschooled in academic thought and writing as he was already a co-author of an article on corporate environmental commitment (Zeffane *et al.*, 1995). His earlier article used the total quality environmental management framework to develop measurement standards for environmental performance in operations based on the observation of environmental mission statements disclosed in corporate annual reports (Banerjee, 2002). The contribution of his earlier work was useful because such disclosures are an important starting point for understanding corporate commitment to the resolution of environmental issues and has since been taken further by Banerjee (2002, p. 182) through embedding the notions discussed by Medley into strategic planning.

As environmental accounting was a relatively new topic Medley mapped out the areas where professional practitioners may find environmental accounting to be of benefit. Opportunities for improvements in environmental performance and its internal accountability were not given the strong focus by Medley they would receive today since the development of a school of thought on environmental management accounting as an outgrowth of the management accounting aspect of environmental accounting (see Burritt *et al.*, 2002; Burritt, 2004; Durden, 2008). Medley largely placed emphasis on environmental costs (management accounting) as well as the importance to practitioners of non-compliance with legislation leading to potential liabilities (financial accounting). Hence, a practical view from management and financial accounting and auditing perspectives was provided. Medley favoured the training of accountants to understand environmental issues and impacts as well as development of standardised guidelines for measurement and reporting of environmental risks, an issue later taken up by Durden (2008). Medley clearly felt that there would be demand for these services from clients of practitioners and anticipated the focus on environmental risk management yet to unfold through the early stance taken by Australia with its standard (Standards Australia, 2000, 2004, 2006). Along with its risk management standard the environmental risk management focus provided the world leading foundation for development of the similar standard from the International Standardisation Organisation.

It might have been expected that Medley's practitioner based article would receive considerable attention as academics strive to ensure relevancy of their research to practice. However, academic citations have been relatively low (Google Scholar quotes 27 cites as at 23 January 2011). Further, there appear to have been no comments made in the professional journals in Australia about Medley's (1997) work.

Engagement with the article by academics was always the most likely outcome from the publication in *Accounting, Auditing & Accountability Journal*, based on the cross-referencing of journal works endemic to the present system, but there is only limited evidence of the take up of Medley's ideas by academics. A clear gap exists between the expectation that an article from a practitioner will be widely cited and the actual result leads to the obvious questioning of whether journals such as *Accounting, Auditing & Accountability Journal* are the most effective place to publish practitioner views.

The direct response to Medley's article is limited to publications in a few accounting and environmental management journals such as: *Advances in Accounting* (2000); *Business Ethics: A European Review* (2001); *Australian Accounting Review* (2001); *Managerial Auditing Journal* (2003); *Business Strategy and the Environment* (2004; 2007); *Corporate Social Responsibility* (2006), *Business Strategy and the Environment* (2007); *Accounting, Auditing & Accountability Journal* (2008); and *Environmental Management* (2008). Also the article has been referenced in a several higher education theses and conference papers. Yet, although the citations are few the issues raised by Medley are potentially important.

Medley's (1997) article provides the stimulus for further research and actual practice in the following areas: environmental accounting education through the provision of a source of reference in an undersupplied market; the legitimacy and interest of practitioners being involved in environmental accounting issues; assurance of environmental information and the lack of standards; training of auditors of environmental information; the links between disclosure and policy making in relation to environmental information; and environmental accounting's role in continuous improvement.

Lockhart and Mathews (2000) in *Advances in Accounting* used Medley's (1997) article as part of their education process, to teach students about the profession's potential role in environmental accounting. Students read the article knowing that it was written by a practitioner, covered the pressures for change, pointed out some specific areas that the accounting profession needs to address, including those of measurement and recognition. Lockhart and Mathews (2000, p. 65) concluded that "...the article has served an important role in helping students understand the underlying issues of the subject". From the perspective of the innovative influence of the *Accounting, Auditing & Accountability Journal* special issue it can be noted how Medley's article fed directly into a course at university on environmental accounting (as discussed by Gibson) and linked back to the first author in the special issue, Mathews, who included the article for his students to internalise. However, this microcosm of innovation does not seem to have been replicated and reported elsewhere.

O'Dwyer (2001) supported the legitimacy of practicing accountants being involved in social accounting and recounted Medley's enthusiasm for practitioners giving advice on the collection and dissemination of corporate social accounting information. The rationale Medley provided was that accounting practitioners act as risk and stakeholder managers. Considerable debate in the 2000s continued between the critical theorists and the business case supporters as to whether accountants should be a main party to assessing corporate environmental performance, unless they change their basic stance on the importance of environmental matters (Parker, 2011; Gray, 2002), an issue raised by Medley. Not that accountants apparently wanted to be involved in 1997, as Medley (1997, p. 594) acknowledged "most accountants today do not consider the environment relevant to their profession". In a Malaysian study, which followed Medley's comments about the need for engagement of accountants and auditors in the provision and assurance of environmental information, Zain *et al.* (2006) revealed that some of the financial directors interviewed noted that accountants should not be involved with subjective matters such as CSR and it should be left to the public relations department within companies. The situation has, however, changed slightly today with the most recent empirical evidence showing that practitioners view the welfare of the environment as being important to them and although sustainability accounting services are in little demand at the moment specific skills, such as sustainability assurance and emissions accounting, are expected to increase considerably over the next three years in the Australian setting examined (Tingey-Holyoak and Burritt, 2009).

Medley's (1997) identification of the importance of potential liabilities for non-compliance continues to attract attention. Parker (2000, p. 48) cited Medley in relation to the need identified for financial accountants to render transparent the formerly invisible. One of the latest citations of Medley's work explored the ongoing challenge of auditing environmental contingent liabilities and provisions in corporate annual reports to add veracity to the reported figures made visible (Chiang *et al.*, 2010). The problem continues to this day with little sign of resolution (Deegan and Ji, 2008; Ji and Deegan, 2011). The absence of environmental accounting audit standards is an oft noted aspect of Medley's contribution to debate and which seems to be the main reference point on the issue (see Moir, 2001; Parker, 2005; De Moor and De Beelde, 2005; Durden, 2008).

Nyquist (2003) takes up Medley's argument that financial accountants do not always have adequate technical expertise to be able to audit environmental information and revisits the view that they may need to rely on third party experts and advisers, such as engineers in environmental management (see also Yakhou and Dorweiler, 2004). The questionnaire survey of accountants in Sweden indicated that training was important but that the type of training needed to be established, also accountants wished to know how disclosing environmental information relates to the government's sustainability intentions. Here is another debate in which Medley (1997) has played a part.

Brown's (2007) empirical study of environmental disclosures by corporations listed on the Port Moresby Stock Exchange of Papua New Guinea refers to Medley (1997). In acknowledging Medley's (1997) views on the practical implications environmental accounting for audit and management accounting, Brown (2007) echoes that the role of an environmental auditor should go beyond that of mere compliance with environmental legislation and should cover technical issues, legal compliance, due diligence and management control of compliance costs. Likewise, although there is a sense of *déjà vu* as Medley's (1997) article continues to be referred to, albeit in broader literature such as environmental management, where Seetharaman *et al.* (2010) consider the reasons why organisations need to adopt environmental accounting as part of continuous improvement in environmental management.

The limited response from academics and practitioners to Medley's broad ranging article raises questions for the ways in which engagement between practitioners and academic accountants in the context of social and environmental performance of organisations is best managed. The hypodiegesis (in Sections 4 and 5) address the issue further by examining the context of the special issue, which is equally important to understanding the innovations associated with the *Accounting, Auditing & Accountability Journal*.

The next section deals with the context leading to the production of this special issue and the aforementioned articles contained within. For understanding the development of ideas, as Clarke (1980, p. 80) observes, "Descriptions of the contexts in which the ideas first arose and of those into which they subsequently have been transported are essential . . . ". Several converging contextual matters involving planet, people and profits combined through accidents of history to bring the special issue about. The first accident of history was that in the late 1980s and early 1990s there was a surge of interest in environmental problems and the need for these to be addressed by business, governments and other stakeholders (Burritt and Welch, 1997). The future of the planet was becoming a growing concern. The second accident of history was that a group of academics and practitioners were brought together by the author in Canberra for a symposium in 1996 designed to discuss environmental accounting and accountability (Burritt, 1997). The third accident of history related to the funding of the symposium, as the following section reveals.

4. Context: planet, people and profits

The context behind the publication of the special issue can be linked to a growing focus on environmental accounting and performance by organisations, by a range of stakeholders, with the need for a dialogue to be started, in order for academics and practitioners to share views on the critical environmental matters arising. A symposium was arranged by the author to open up a channel for dialogue. The stated purpose of the symposium which later led to the opportunity to develop the special issue was "…to bring together a small group of Australasian expert academics, professional accountants, environmental consultants, and representatives from non-government organizations to discuss the research, teaching and policy implications of environmental accountability" (Burritt, 1997, p. 474). The primary contextual issue was growing concern over the impact of organisations on the planet.

Planet

The popularity of corporate environmental performance has waxed and waned as a topic of interest since the special issue was published. By the mid-1990s, a clamour of complaint from academics and different stakeholder groups was rising strongly (Mathews, 1997, p. 496). Companies were responding through additional disclosure about their environmental performance, in terms of volume, themes and quality. Environmental assurance was in the academic space as an area of interest for practitioners who could have become involved from their instrumental perspective based on payment for service. However, with the rebirth of social issues in accounting academics began to claw back the focus on environmental issues, but the typical situation was that practitioners never engaged with either social or environmental issues. Sustainability and sustainable development became the academic mantra while practitioners continued with their business as usual.

But most recently there has been a reversion to the importance of environmental issues through movement towards concerns for a low carbon economy, water shortages and an ongoing reduction in biodiversity. This turn of events has continued in spite of relatively unsuccessful Copenhagen and Cancun meetings about climate change (Hale, 2011). The promise of development of Emissions Trading Schemes can add to the interest of accountancy firms in environmental issues, as financial gains and losses are associated with legal compliance and trading of emissions rights. When the promise of ETS is in the ascendancy it seems that clients of practitioners raise their interest, when ETS seems to becoming withdrawn, as in the recent case in Australia, concern is that clients step back from engagement (Williams, 2009). Concern for environmental issues, then, continue to wax and wane over time.

The term environmental performance accountability begs several questions such as performance of what or whom, accountability of whom to whom, etc., and actually disguises one of the main contributions of the special issue, which is the juxtapositioning of academic and practitioner perspectives about the environment, usually the localized preserve of separate academic-practitioner meetings. Other themes of the articles included accounting for environmental degradation by companies and the public sector, whether and how being held to that account were feasible especially in the face of poor performance, and implications for teaching and research of environmental accounting.

Reporting about environmental aspects of organisational activities was on the increase in the early 1990s, spurred on by the Bruntland Report in 1987 (UNWCED, 1987) and the Rio Earth Summit in 1992 with the related production of Agenda 21 (UNDESA, 1992). Agenda 21, among other recommendations, looked for the engagement of business and the public sector in improving environmental performance, especially through the sound management of integration of environmental considerations in decision making as well as the decoupling of economic growth and development from environmental destruction. Hence, general environmental concerns were to the fore and internal and external accountability for impacts and opportunities for avoiding rapacious behaviour widely discussed by a developing cadre of engineers and environmental managers (but not practicing accountants) as well as a growing body of academics (including academic accountants). The problem was that academics and practitioners did not seem to speak to each other, or engage with each other and so bringing them together for a Symposium and producing a special issue of key publications looked to be a promising venture.

People

Several people were directly and indirectly critical to development and production of the ideas appearing in the special issue, in addition to the authors.

In chronological terms it is appropriate to begin with a person indirectly involved in the special issue, Professor Keith Maunders, who has been a long time social accounting academic activist. In 1989 Keith Maunders was invited to visit The Australian National University (the ANU) to work with me. Keith had been an early mentor of mine, as a newly emerging academic. Keith and I had known each other since our academic paths crossed in the 1970s at Lancaster University. At the ANU our thoughts led to the initial development of an article which was completed following a visit to London by us both and a hastily convened meeting at the London School of Economics before submission of a paper to the European Accounting Association held in Budapest in 1990. Our article was submitted to *Accounting, Organizations and Society*, but required revisions seemed too onerous and so it was submitted instead to *Accounting, Auditing & Accountability Journal* and published under the title “Accounting and ecological crisis” in volume 4, number 3, 1991 in an earlier special issue. Keith later presented at the Symposium from which the special issue articles emerged. It was unfortunate, while at the same time reassuring about academic processes of review for publication in top journals, that the independent reviewers had insuperable problems with Keith’s ideas about environmental accounting being an oxymoron.

A second critical person was Professor Des Nicholls, a statistician and Dean of the Faculty of Economics and Commerce at the ANU to whom I directly reported as Head of the School of Commerce between 1989 and 1993. Based on our symbiotic relationship, developed at a time when accounting education was in crisis in Australia for a number of reasons including a shortage of resources being allocated to the area at a time when student numbers were burgeoning (Mathews, 1990), Des agreed to fund the Symposium which led to a source of articles for the special issue. A third person of note was Professor James Guthrie, then at Macquarie University in Sydney, to which he has recently returned. James, as editor responsible for special issues, attended the Symposium and acted as the summary speaker to conclude the day, decided that the subject matter being discussed merited wider dissemination.

Finally, a masters student of the author, Stephen Welch, was vital because, as happens from time to time, students exude enthusiasm as well as having the ability and conviction to be involved with new, exciting areas of research and commit their time to the success of a venture. Stephen was such a student, loved the links between academic work and practice and is now a successful specialized practitioner of accounting in London. Stephen helped organise the Symposium from which articles for the special issue were gleaned, and he co-authored an article with me which was published in the special issue following the usual review processes.

Profits

Available funds provided a key stimulus for the symposium and, hence the special issue. The importance of this grubstake cannot be underestimated. Many years ago at the University of Oxford Professor Henry Bottinger, Head of Human Resources at AT&T in New York, related the history to me of how he engaged students on a course in economics which he taught at New York University. Henry (or Hank to his friends) was inspirational to a new academic such as me and explained that he taught economics using a book by R.F. Delderfield entitled "God is an Englishman". The trilogy of books by Delderfield relate the story of Adam Swann, a soldier turned tradesman who builds his transport business "Swann on wheels" in the 1857-1866 period in England from the ground up on returning from war in the Crimea and India. One of Henry's insights is central to the success of the Symposium. Adam Swann was not a wealthy person and set up his business using capital that he had misappropriated. On the battlefield in India he came across a dead person with a jewel in his turban, stole it and converted it to capital to start his business when he returned to England. The key message is that an important issue or opportunity might arise but it can amount to nothing without finance being available, and such was the case with the contextual development of this special issue.

Why were profits, or funds, needed and from where did they come for the Symposium? Funding for the Symposium was "appropriated" or "invested" from the monies that accrued to the Faculty of Economics and Commerce from student enrolments in the environmental accounting and reporting course the author had been operating for two years. Professor Des Nicholls had the foresight to see that here was an important area for future research and scholarship and he willingly contributed $15,000 of Faculty money from the student fees towards the event. Without his foresight the author would not have had the opportunity to invite interested parties from academia and practice to visit Canberra and participate in the Symposium with all expenses paid, apart from travel to and from the Capital.

Development of articles for a special issue can follow from a general call for papers distributed to potentially interested parties. An alternative is for individual experts to be approached to see if they would submit a contribution. Finally, articles may emerge from conferences or special gatherings as was the current case, financed from residual student fees. Papers were presented, ideas discussed, enthusiasm welled forth and the *Asia Pacific Centre for Environmental Accountability*, which still survives along with its quarterly journal, formed as a result. In addition presenters were invited to submit their articles for possible publication in the *Accounting, Auditing & Accountability Journal* special issue, following the usual dual independent review process. The opportunity cost of time provided by all participants in the Symposium and journal publication has never been calculated, but would of course be well in excess of the direct cost and equally as important.

These accidents of history related to planet, people and profits are typically not reported and their relative significance not appraised in the paper product published by *Accounting, Auditing & Accountability Journal*, but they provide the essential oil for the wheels of knowledge generation and innovation. Indeed, the articles represent the tip of the iceberg in the academic pursuit of quality and knowledge, the invisible value added. Furthermore, these accidents themselves fall within a scheme of ideas which are concerned about the links between academic research and practitioner activities as a necessary component of overcoming the environmental crisis.

5. Reducing the gap between academic research and practitioners in the environmental space – the hypodiegesis

The "story within a story" or hypodiegesis in relation to the special issue is that when assessing the role of "*AAAJ* and research innovation", the five published articles can be viewed along a continuum which typifies an ongoing problem about the relationship between academic accounting and practitioners. The continuum starts with Mathews (1997) as the typical academic searching for synthesis and sense from a swathe of literature produced and published by academics in environmental accounting. The continuum moves through academic concern for conceptual developments in accountability in the public sector, academic issues in accounting at the public listed company level through financial accounting, a note from an academic concerned about the linkage between conceptual developments and practice through education of future practitioners and, finally, the views of a practitioner about the importance of environmental accounting, accountability and performance. Academic synthesis lies at one end, practical importance lies at the other.

The gap between the two extremes and the way to address this gap lies at the core of the problem with the articles, the relationship between academic research in environmental accounting and practitioners in relation to an issue that has, hitherto, been low on the agenda, unspoken, and ignored. The link must be made between accountants and environmental degradation by the clients they provide accounts for, and the stakeholders who can hold these clients to account (Ijiri, 1983). Comment on this problem follows as a hypodiegesis because, as the Google Scholar citations show, the professional article by Medley and the article about environmental accounting courses by Gibson were the least cited, perhaps indicating that readers of the journal were more concerned to learn about academic aspects of environmental performance accounting than to delve into problems associated with its application, either within the education of forthcoming accountants, or in professional practice.

Ongoing acknowledgement that environmental issues will affect the future practices of accountants (Bebbington *et al.*, 1994; Medley, 1997) indicates a demand for relevant and understandable research so that accountants are able to undertake and implement social and environmental accounting. Since Medley's debate in *Accounting, Auditing & Accountability Journal* additional literature has emerged confirming a distinct lack of engagement of members of the accounting profession with social and environmental issues (Gray and Collison, 2002; Lamberton, 2005; MacKenzie, 2009; Jones, 2010) despite the growing pressures from society, clients and professional bodies (Gray and Bebbington, 2001; CPA Australia, 2005; NIA, 2005; NIA, 2009, Lamberton, 2005; Clarke and O'Neill, 2006; Institute of Chartered Accountants in Australia, 2008). But it is unfair to consider the innovative capacity of *Accounting, Auditing & Accountability Journal* to be anything like a failure in this context for several reasons.

First, the accidents of history in relation to planet, people and profits were not under the control of the Journal, even though controls are attempted with greater frequency today. Second, Llewellyn (2003) and Everett (2004) note that choice of such dual extremes, or dualisms, for instance the academic and the practitioner, can privilege one extreme – a situation which post modernists try to avoid (Delanty, 2003). In this case it could be argued that academic research is privileged over the practitioner because an academic article commences the special issue and a practitioner note concludes. Why not publish in reverse order? Also *Accounting, Auditing & Accountability Journal* is a prized publication destination for academics with their academic-speak, but not for practitioners. Hence, it is to be expected that practitioners suffer a double disadvantage through no fault of a journal which strives to target: accounting and management researchers; accountants, administrators and management in public and private sector organisations (i.e. practitioners); accounting and auditing policy makers; and undergraduate and postgraduate students.

Has there been progress in building relationships between academics and practitioners in the environmental performance accountability space? In the time that has elapsed since the special issue was published it is of interest to speculate about whether any progress has been made with the issues raised and if not why not. The initial exclusion of accounting practitioners from the now somewhat distant catalyst encouraging professions to engage in environmental matters as provided by the Bruntland Report (UNWCED, 1987), which in the context of discussing a sustainable future for Australia advised:

> The integration of economics and ecology is the fundamental message of *Our Common Future* . . . .Each of us will need to assess our responsibility and ability to contribute to a sustainable future. Professional organizations, for example, especially integrating professions such as engineers, economists, urban and industrial designers, and landscape planners, could have a large impact on social values and productive practices" (UNWCED, 1987, p. 25).

Notable is the exclusion of accountants as an integrating profession. Accounting is commonly described as "the language of business", which is the ultimate integrator. Medley (1997) ten years later has been one of the few practitioners arguing for involvement. Accountancy has not hitherto held itself out to be an integrating profession but is now being forced to consider the competitive and public interest aspects of sustainability issues (Burritt, 1995; Burritt and Schaltegger, 2010; Schaltegger and Burritt, 2010).

Unerman and O'Dwyer (2010), highlight two criticisms both of which are vital in any assessment of the relationship between environmental performance accountability research and practice as encouraged by the *Accounting, Auditing & Accountability Journal* special issue. First, is the suggestion that academic accounting research does not provide an effective critique or questioning of key assumptions and practices underpinning prevalent economic and business models. There is the potential for academics to resort to short term thinking thereby squandering their competitive advantage of long-term focus and theorizing. Second, the curricula of business education establishments are criticized for failing to inculcate a sense of ethical responsibility among their graduates, a cause for concern raised by Gibson (1997). Unerman and O'Dwyer (2010, p. 16) observe the dearth of academic articles published between 1999 and 2008 in six top-rated peer reviewed international accounting journals and addressing social, societal and/or ecological impacts of organisational activities, the professions, and how accounting can help provide information to mitigate negative externalities where costs of business activity are imposed on others. Figures indicate that one journal, *Accounting, Organizations and Society,* published 98 per cent of all articles addressing issues of society, 72 per cent of all articles addressing social, 63 per cent of environmental, 50 per cent of sustainability, and 55 per cent of publications in these journals on professional issues, indicating the narrow focus of the other journals on technocratic economic issues (Unerman and O'Dwyer, 2010, p. 9).

Unanticipated in the special issue was a new sustainability accounting dialogue which has emerged internationally as accountants learn to account for carbon given the growing business concern about growth in emissions trading and the financial ramifications. The ongoing lack of agreement about how to account for pollution allowances in practice (Schaltegger and Burritt, 2000; Engels, 2009) highlights the requirement for relevant sustainability accounting research but the lack of closure for practitioners. Other developments hinted at in the special issue but not anticipated in the detail practitioners now require is the need to be accountable for environmental performance in relation to formalized water accounting, with the recent release in Australia of Exposure Draft Australian Accounting Water Standard 1 (EDEWAS1), and biodiversity accounting with the publication of an international manual on how biodiversity can be managed by corporations (Schaltegger and Bestandig, 2010). Waste accounting too has become prominent. Material flow cost accounting (MFCA), where physical flows and stocks of materials in process are traced and assigned costs, thereby highlighting the cost generated by and/or associated with material losses is gaining popularity with an ISO standard (ISO 14051) expected to be released in 2011 (Kokubu *et al.*, 2009). These are all environmental issues that have come into prominence in the 2000s since the special issue was published and for which practitioners need to be prepared.

Despite some early leaders (Deegan *et al.*, 1995; Guthrie and Parker, 1990), top academic accounting journals – publication in which is an ultimate prize for academics but of dubious value for practitioners (Hopwood, 2008) – encourage narrow technocratic research not messages about the broader societal or environmental impact or implications of accounting practices (Arnold, 2009). Unerman and O'Dwyer (2010, p. 16) observe the dearth of academic articles published between 1999 and 2008 addressing social, societal and/or ecological impacts of organisational activities, the professions, and how accounting can help provide information to mitigate negative externalities where costs of business activity are imposed on others. On this reading the setting for the future of environmental performance accountability research and its impact on practice looks bleak, a topic to which the paper turns next.

6. The future of environmental performance accountability research

Speculation about the future direction of environmental performance accountability is just that, speculation. However, recent developments suggest that some current tendencies will be further encouraged in the next few years. These tendencies, as the safest and most pragmatic speculations to make about environmental performance accountability, are addressed next.

First, at the theoretical level is growing interest in the concept and practice of integrated reporting (Eccles and Krzus, 2010). Environmental performance accountability standards, guidelines and indicators help to fill the gap between generation of knowledge about organisational performance and application of that knowledge in practice. The Global Reporting Initiative (GRI) provides one foundation for key performance indicators in which accountants are highly involved in the challenging activity of obtaining measurement data (Brown *et al.*, 2009). The objective of the GRI is to have an integrated reporting standard in full effect by 2020. GRI sustainability accounting and reporting is targeted towards organisations of all sizes in a range of sectors, private, government and non-government, and has developed supplementary information where sector differences in indicators are identified. However, GRI sustainability reports, now in their third version (GRI G3, see Dingweth and Eichinger, 2010 for explanation and critique), are not well integrated with the day-to-day operational activities and information requirements of the business related to such issues as reduction of energy use, waste water and carbon emissions. Such methodological and practical integration is a necessary component of successful environmental performance accountability (Burritt and Schaltegger, 2001; Schaltegger and Burritt, 2006) which, in future, is potentially to be achieved through links with sustainability accounting and integrated reporting.

Integrated reports are being developed under guidance from the International Integrated Reporting Committee (IIRC), established in August 2010, and are planned to focus on the needs of managers for performance information as well as on external investor concern for wealth generation through long term decisions made for the organisation. An International Integrated Reporting Framework for reporting is planned to bring together strategic financial, environmental, social and governance information about corporate performance in a clear, concise, consistent and comparable format. Extending the notions developed by environmental and social accounting and reporting, integrated reports are expected to replace annual reports as the foundation for accountability, as well as link with internal management decision making about the representation of an organisation's environmental, social, governance and economic risks and performance, and future outlook. If integrated reporting is both required and successfully adopted throughout the world, or at least the world where stock exchanges form a key component of capital allocation to companies, environmental performance accountability would, for the first time, become mainstream. Such accountability would no longer be a subservient supplement to the main financial accounts and reports in the way that environmental and sustainability reporting have emerged until now.

The question to be asked is whether the mass implementation of integrated reporting is likely to eventuate. Past history with social reporting, environmental accounting and reporting and triple bottom line reporting indicates institutional resilience to alternatives dominating conventional annual reporting, the intransigence of the practicing arm of the profession being a notion observed long ago by MacNeal (1939). On this basis the prognosis for integrated reporting is not good. Several constraints on successful emergence are apparent. Unlike the GRI, it does not address reporting for many important types of organisations, such as those in the public and non-government sectors. Excluded also are the vast majority of organisations, there being a singular concentration on large and listed companies with just the promise of extension to the small and medium sized once the framework is agreed and implemented. Furthermore, the quality of voluntary non-financial information contained in integrated reports is not necessarily assured. Hence, speculation here is that integrated reporting will rise on the present tide of interest buoyed by its practical acceptance in South Africa by the Johannesburg Stock Exchange and also in China arguably through legislation and the Chinese Securities Regulatory Commission as investor interest is very low and by the evolving academic case for accelerating its adoption (Eccles and Serafeim, 2011, p. 90). Then, based on past experience care would need to be taken that a fall from grace does not happen. Academics will need to continue to research the issues whether through a narrow lens, as in the US, or a broader lens, as in Europe; but in these financially troubled times research could be a great support to practitioners who might be tempted to avoid voluntary integrated reporting, unless cost reduction can be demonstrated at the same time as environmental, social or governance benefits are highlighted. Researchers can continue to try and help practitioners to move beyond a win-win situation. The implementation challenge is to research, discover and introduce mechanisms whereby academics and practitioners develop shared learning about the costs and benefits of introducing integrated tools and performance measures broadly targeted and revealing value to the business in which, not just investors, but all can share.

Second, is the ongoing need for researchers to adopt a pragmatic approach to theorizing (Schaltegger and Burritt, 2000). The emphasis on theory that is useful to practice has been, and will be, enhanced in the future. For example, Ahrens and Chapman (2007) use a practice-based theory approach to show accounting can make significant contributions to the ways in which organisational motivations take shape and organisations coordinate with each other. The need for conducting theoretical research that is useful to corporate managers in practice has long been recognised (Lawler, 1985), as theory based on a pragmatic orientation (Pfeffer, 2008) is necessary if environmental performance accountability is to demonstrate its fitness for purpose. It requires a number of factors to be in place: the creation of meaningful indicators and information using a range of tools; support for meaningful interpretation and relevant use of these indicators and information; an environmental/sustainability performance accounting system that is reliable and transparent and, thereby, provides a credible basis for decision making and accountability; and for many environmental issues which are relevant for corporate success, a new definition and understanding of accounting boundaries is necessary, one that pulls relevant information into the corporate net through value chain information management.

Theoretical foundations desirable for improving environmental performance accountability and the foundations that actually evolve will depend on pressures being exerted to bring accounting academics with a penchant for addressing environmental, social and governance issues, practitioners and policy makers closer together in collaborative rather than conflicting settings (Roberts *et al.*, 2005; Brennan and

Solomon, 2008). Speculation in this regard favours the view that the emergence of pragmatism and practice-theory will continue to evolve. Evolution will be aided by a revived focus on avoiding theoretical foundations associated with notions divorced from practice, as had been typified by the efficient markets theory strongly criticized since the global financial crisis as being shockingly weak with its celebratory narrative for light regulation being a fairy tale (Crotty, 2009). Evolution towards pragmatism will also be motivated by problems that arise from not basing practice on theory, as Harris and Raviv (2011) and Larcker *et al.* (2007) argue is the case with governance. Moves to continue the development of pragmatic theory have commenced and researchers are encouraged to engage in this process (Burritt, Evans and Guthrie, 2011).

A third speculation about theory in the years ahead is the need to encourage development of a transdisciplinary perspective in which environmental performance accountability is importantly positioned. From the moment in 1987 when sustainable development received heavy marketing with the appearance of the Bruntland Report (UNWCED, 1987) it was clear that resolving the ecological crisis would require shared contributions from different academic disciplines (Maunders and Burritt, 1991) – ecology, technology, engineering, management, etc. All individual disciplines require performance metrics to assess progress towards ecological sustainability, but integrated solutions need integrated metrics and this is where accounting should have its natural advantage. Yet, the nature of environmental accounting is such that there has been a general lack of agreement over standardization of measures. The notion includes attempts to face the challenges of climate change related costs, risks, benefits and opportunities.

Transdisciplinary academic research is at the core of moving environmental performance accountability towards environmental sustainability (Scholz *et al.*, 2006; Avelino and Rotmans, 2011). According to Wickson *et al.* (2006) transdisciplinary research has three particular characteristics: to solve problems that are complex and multi-dimensional, to use methodologies that are appropriate to the problems under investigation integrated from different disciplines and, finally, collaboration between researchers drawn from different disciplines with stakeholders and the community (Thompson-Klein, 2004) to provide a reality check on research processes and outcomes. Transdisciplinary research in sustainability implies a rethink of the foundations of sustainable economic performance of the clients of professional firms and the integration of strategic and operational decisions in relation to different types of capital – economic, social, natural (Unerman *et al.*, 2007). Accounting researchers need to be included in transdisciplinary teams so that the need for different perspectives, including those from accounting can be a part of research addressing issues of environmental performance accountability. In the search for sustainable development over-concentration on any single disciplinary research based solutions, favoured by the need for functional specialization required for academic success, comes at the expense of pragmatic solutions for the environmental crisis based on collaborative multiple perspectives (Maunders and Burritt, 1991). The speculation here is that transdisciplinary research will emerge to map with practice that has always focused on the integration of perspectives of different professionals.

In summary, strategies for future researchers in environmental performance accountability are many and diverse. They include, first, to chose to explore the opportunities and constraints associated with the various notions of integrated reporting, the underlying accounting required, complexity of responsibilities within organisations linked with the derivation of integrated information for strategic and operational decision making and accountabilities. Second, to engage with the developing machinations about linkages between academic research into social, environmental and governance issues, practice and policy making, but with the intention of working in a collaborative and constructive way towards changing behaviours of key actors, appraising tools, developing measures, demonstrating whether environmental performance of organisations is improving, and examining the systems leading to improvement. Third, to become part of a transdisciplinary team engaged in solving some of the environmental problems associated with the activities of business, government and the non-profit sector. Such engagement should occur whether related to incremental but catastrophic environmental impacts once in aggregate they are writ large across the world by small players, or with addressing major critical problems associated with resource shortages and the need for maintenance of natural, social, financial, manufacturing and intellectual capitals. The contexts range from major oil spills, through the poverty of potable water supplies or quality water for manufacturing facilities, through to financial mismanagement and outright fraud associated with non-government organisations that have usurped their legitimate right to continue their operations.

The overall role of the *Accounting, Auditing & Accountability Journal* special issue and its success in innovation need to be cautiously assessed within this set of journal content and contextual considerations and is now addressed in the conclusion.

7. Conclusion

In spite of the growing importance of environmental performance accountability issues, accountants in academe and accountants in practice still seem not to be engaging with each other (Mathews, 1997; Medley, 1997; Gray and Bebbington, 2000; Lamberton, 2005). One major purpose of the Symposium which led to the *Accounting, Auditing & Accountability Journal* special issue was the need to gather academics and practitioners together to discuss the importance of environmental issues. Diverse reasons for such a lack of engagement have recently been summarised by Singleton-Green (2010). A plethora of issues are examined: from a practitioner perspective the volume and dispersion of research appears daunting; there are methodological difficulties as practitioners find many methods used in research incomprehensible; the non-closure of debates means that academic expert witnesses are made to look illogical through the use of false arguments and, hence, they lose their credibility; much research is seen to be irrelevant; because of the nature of rigorous research academics are mostly unwilling to make policy decisions based on normative conclusions; politics and power in accounting and its regulation are underplayed; much academic work is not attention grabbing, but practice relies on marketing headlines while academics shun public gaze; and finally the incentives for academics to convey their research results to practitioners are very weak. In the face of the environmental crisis and need for practitioner engagement alluded to by Medley (1997), these constraints appear to have been more important than the gathering of likeminded academics and practitioners to discuss issues of common interest would allow.

The unspoken importance of publication has two dimensions as examined in this paper. First, the diegesis of actual journal content; and secondly, the contextual hypodiegesis underlying the publication of a special issue. Within this framework two aspects of the special issue need brief final consideration. First, how has environmental performance accountability developed since the special issue was published and what is the prognosis for its future? Second, how has *Accounting, Auditing & Accountability Journal* contributed towards bringing the worlds of academics and practitioners together and innovation in knowledge development through the publication of its special issue on environmental performance accountability?

In respect to the first question, then, a brief comment is made about the development of environmental performance accountability content of the three full articles published in the special issue. Mathews (1997) provided a strong foundation for a set of further reviews of environmental accounting occurring at regular intervals. Burritt and Welch (1997) stimulated limited further research in the under-researched area of public sector environmental accountability. Deegan and Rankin (1997) set the scene for a still unfolding movement of academic articles towards establishing the usefulness, uses, assurance of and training needs for environmental information in the private sector. Yet, it is not surprising that overall the contribution of the *Accounting, Auditing & Accountability Journal* articles, or their content, to innovation in the environmental performance accountability area remains and is likely to continue to remain mixed. Considerable strength has emanated from later academic synthesis and conceptual developments of issues raised by Mathews, Burritt and Welch and Deegan and Rankin, but there has been less satisfactory take-up of ideas relating to the education of students who will be future professionals, and only limited take-up by practitioners being encouraged by Medley. With the exception of Welch, who established himself as a practitioner in London, and Mathews, who retired in 2005, the former group continued as active academics, core to the area, thus raising the possibility that their work would continue to be cited. Gibson however, has been relatively quiet as a publisher since 1997 and has since retired, and Medley moved to a new line of activity thereby reducing the opportunity for ongoing engagement.

New specific lines of environmental performance accountability interest have emerged and will continue to receive attention with research efforts being synthesised. For example, a form of new environmental accounting and accountability performance dialogue has arisen internationally as accountants examine how to account for carbon emissions. The lack of agreement about how to account for pollution allowances in practice is and will remain a controversial topic for academics and practitioners (Schaltegger and Burritt, 2000; Engels, 2009). Strides have been made towards the development of a comprehensive framework that supports performance assessment and accountability of environmental and carbon management accounting by and within corporations (Burritt *et al.*, 2002; Burritt, Zvezdov and Schaltegger, 2011). In the manner of Mathews, the most enthusiastic researcher would have a considerable task examining and classifying the voluminous literature addressing carbon accounting and related issues. These types of review papers are needed and are likely sooner rather than later, in the context of, for example, research into water, waste, biodiversity and biofuel.

Environmental performance accountability in the public sector remains and is likely to continue to remain under researched in spite of a small cadre of dedicated academics such as James Guthrie and Amanda Ball, pursuing such research at local, state and federal levels. The public sector can lead the way in environmental performance because in its non-commercial arms there is a natural socio-economic rationality which does not pervade private sector corporations (Schaltegger *et al.*, 2003). Further research and an acceleration of interest is merited given the growing diversity in governments and government settings as new public management comes under scrutiny following responses to the global financial crisis and the environmental disasters emerging.

Deegan and Rankin's (1997) article, as mentioned, has stimulated a set of responses and extensions to the literature which has a focus on the value relevance and assurance of environmental information. Value relevance continues to be of growing importance as academics strive to examine corporate environmental performance and has recently taken a turn towards linkages with internal considerations such as eco-management control systems (e.g. Henri and Journeault, 2010). However, environmental performance accountability is now being subsumed and will no doubt receive a new research impetus from the movement towards integrated reporting, which includes environmental performance issues as a sub-set (Eccles and Krzus, 2010) and a focus on the integrated aspects of sustainability. Nevertheless, the barriers from practice and policy makers to increasing the take up of research into the substance of environmental performance accountability are significant. Hence, secondly, the academic – practitioner interface and its future are addressed.

In respect to the second question, *Accounting, Auditing & Accountability Journal* has contributed towards bringing the worlds of academics and practitioners together and innovation in knowledge development through the publication of its special issue on environmental performance accountability examined in this paper through analysis of the content of the special issue. This provides only one springboard for success, the articles, in relation to the development of academic ideas and their implementation in practice. But it is argued that adding support to the context of publication, as examined in the hypodiegesis, is an equally important consideration – encouraging processes promoting the contemporary relevance of ideas about saving the planet from human excesses, the positioning of people with a passion for promoting knowledge generation, the resources available for pursuit of academic agendas, as all play their part.

Those in control of or influencing researchers and practitioners: governments who establish rules; the professional bodies, the researchers and the practitioners, the research and the practices, clients, employees, and more broadly, society as a whole all have a part to play in successful innovation. Top journals also have an important role in building innovative practices as the review of each of the articles in the special issue demonstrates. Academics have made limited use of articles in the special issue, they have extended and used the literature published, locally and internationally, a clear measure of the *Accounting, Auditing & Accountability Journal's* contribution to knowledge development. But the deliberate balancing of academic with practitioner articles and notes, in order to encourage dialogue since the special issue, appears to have borne little fruit.

Consideration needs to be given to contextual innovations which ensure repetition or relay of the message for non-academic audiences through, for example, sponsorships of symposia and workshops, and development of industry publications and social media – to extend the reach of potentially sterile academic articles to practitioners who currently may not understand the ideas or find them interesting, or more often, not wish to wade through academic jargon to get to them. The *Accounting, Auditing & Accountability Journal* could develop and present a portfolio of communication mechanisms to help bridge the ongoing gap, especially in areas such as environmental performance accountability where policy is pre-determined and it is only the mechanisms for change and understanding, in part through accounting and accountancy that need to be influenced.

A recent estimate from a professional firm suggests that 45 per cent of businesses intend to use accountancy firms to account for their carbon footprint (KPMG, 2009) highlighting a need for relevant research in order to establish whether accounting practitioners are already responding to calls for sustainability accounting and whether they consider sustainability accounting education as important for their current and future operations. The academic accounting research and practitioner mix and need for collaboration is very much to the fore in these debates which have become well-known for carbon, but also hold promise for the emerging accounting issues of water, biodiversity and waste. Encouraging debate between academic accounting research and professional practice over such key issues continues to be an imperative as a recent forum revealed when the two were assessed as "worlds together or worlds apart" (Laughlin, 2011).

Researchers need to engage with the challenges of transdisciplinarity, integrated reporting and take a pragmatic approach based on close understanding of the demands on practitioners. Further reflective work which explores both the content and contextual matters highlighted by the special issue being reviewed could lead to a revolution in thinking by publishers, academics, practitioners and policy makers alike. Who will take the lead? Ultimately this question will be answered in retrospect when and if a review diegesis or hypodiegesis of the current special issue is provided in the future. But considered critical is that collaboration between functional research areas and between academics, practitioners and policy makers, as well as the mobilization of transdisciplinary knowledge founded in such collaboration, is necessary to progress towards future improved environmental performance accountability.

Note

1. See LinkedIn, an information exchange network for professional people at www.linkedin.com/

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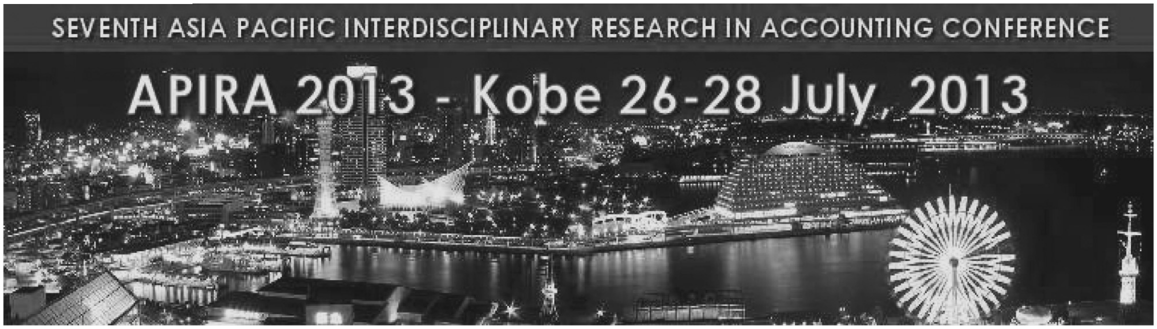

The Seventh Asia Pacific Interdisciplinary Research in Accounting (APIRA) Conference being held on 26 - 28 July 2013 will be held in Kobe, Japan in association with *Accounting, Auditing and Accounting Journal*. The main conference place is the Kobe Convention Center. The Emerging Scholars Colloquium being held on 25 July 2013 will be held at Kobe University.

The organizing committee and the scientific committee of the APIRA Conference 2013 is being respectively chaired by Professor Katsuhiko Kokubu at Kobe University and Professor Norio Sawabe at Kyoto University. The conference is organized jointly with Kobe University, Hosei University, Osaka City University, Kyoto University, Kansai University, and Kwansei Gakuin University. This will be the 7th triennial conference, after successful conferences in Sydney (1995), Osaka (1998), Adelaide (2001), Singapore (2004), Auckland (2007), and Sydney (2010).

We are sincerely hopeful to attract a very strong participation of leading, prolific interdisciplinary accounting researchers from all over the world in 2013 Kobe APIRA Conference. Reserve the date in your diary and plan to be in Kobe to take part in intensive dialogues, debate and networking with prominent and artistic scholars in our field.

The detailed information is provided in the APIRA 2013 website: http://www.apira2013.org/

Scope

The APIRA Conference is an established forum for the interdisciplinary study of accounting. It brings together accounting researchers with broad social science interests and also researchers from other disciplines such as anthropology, philosophy and political economy. The focus is on the social, environmental, political and organizational aspects of accounting theory and practice. Conference sessions and papers will critique contemporary theory and practice, examine historical and interdisciplinary dimensions of accounting, debate policy alternatives, and explore new perspectives for understanding and change in the accounting discipline.

Conference Format

The organizers aim is to encourage discussions, debates and the interchange of ideas in an informal atmosphere. Plenary sessions and research paper presentations on selected themes and issues are also included in this program.

Submission of Papers

Researchers interested in contributing to the conference should send papers for review and selection no later than 31 January 2013 (any date). Earlier enquiries or information on work in progress are welcomed. All papers will be blind refereed by scholars worldwide, selected from the editorial board of *Accounting, Auditing and Accountability Journal* and hundreds of ad hoc international referees. Only full papers will be admitted to the refereeing process (abstracts alone will not be acceptable).

Presentation Format

Each author presents the summary of the paper first. The moderator will then comment on the paper and that will be followed by general discussion by those who are attending the session. Accepted papers will be available through the conference website at least two months in advance of the conference for pre-reading.

Emerging Scholars' Colloquium

This is an event preceding the main conference for doctoral research degree students, new faculty and emerging researchers. Participants will have the opportunity to discuss their research with peers and established scholars in the field who will be leading the proceedings. In line with the orientation of the APIRA, the Emerging Scholars' Colloquium tries to promote the interdisciplinary study of accounting. Accordingly, promising scholars who are interested in and working on the social, political, and organizational aspects of accounting theory and practice are particularly welcomed.

Important Dates

Conference	July 26 to July 28, 2013
Emerging Scholars' Colloquium	July 25, 2013
Submission of Full Paper	January 31, 2013
Result of Review Process	April 15, 2013
Final Submission of Accepted Paper	May 15, 2013

Executive Committee

The APIRA 2013 Executive Committee is consists of: Katsuhiko Kokubu (Chair), Kobe University; Lee Parker, University of South Australia; James Guthrie, Macquarie University; Kenji Shiba, Kansai University; Hiroshi Okano, Osaka City University; Atsuo Mukoyama, Osaka City University; Michiyasu Nakajima, Kansai University; Manabu Sakaue, Hosei University; Norio Sawabe, Kyoto University; Chika Saka, Kwansei Gakuin University; Takehisa Kajiwara, Kobe University; Takami Matsuo, Kobe University; Yasuhiro Shimizu, Kobe University; Shinji Horiguchi, Kobe University; Yasushi Onishi, Kansai University; Akira Higashida, Meijo University.

Conference Venue and Accommodation

The APIRA Conference 2013 will be taking place at the Kobe Convention Center (http://kobe-cc.jp/english/access/index.html). Located on Port Island, the Kobe Convention Center is comprised of the International Conference Center, International Exhibition Halls, and the Portopia Hotel. Trains from an adjacent station run every 5 minutes to downtown Kobe and connect to Japan's very best tourism attractions.

About Kobe

Kobe is known as a cosmopolitan port city of Japan, nestled between the mountains and the sea. It is a city with exclusive international elegance, and is home to the headquarters of over 100 large European, Asian and American multinationals. Total population of the city is about 1.5 million including foreign residents from more than 110 countries. Kobe is just a 30-minute ferry ride or a 60-minute drive from Kansai (Osaka) International Airport and has an outstanding access to destinations all over the world.

At Kobe, you should not deprive yourselves of having a banquet on the summit of Mt. Rokko and enjoying the “10-million-dollar night view” of Kobe and Osaka. You will be amazed at to see the gorgeous panorama of the city lights, the ocean and the stars. Even you cannot miss to taste the famous Kobe Beef, a delicacy. Why not to enjoy the delights of Japan’s leading sake-breweries?

Osaka is nearby city attributing some key tourist attractions including Osaka Castle, Universal Studios Japan and Osaka Aquarium.You can also visit Himeji, a small town with Japan's most beautiful castle, which is a 20 minute train ride away from Kobe. Kyoto, the ancient capital of Japan, is a centre of our cultural legacy with over 1600 antique temples. So, come to see the beautiful temples which are our National Treasures and World Heritages. Feel the warmth and aroma of Japanese hot springs.

Inquiries and Further Information

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Paper Submission: http://www.apira2013.org/submission/

Call for papers

Accounting, Auditing & Accountability Journal

Special issue on

Social accountability and stakeholder engagement for sustainability: shaping organisational change in higher education?

Guest Editors: Dr Christian Herzig, Dr Jasmin Godemann and Prof. Jeremy Moon, University of Nottingham, UK
Prof. Jan Bebbington, University of St Andrews, UK

Higher education institutions are being increasingly called upon to play a leading role in moving all of us to a more sustainable future. They create economic, social and environmental impacts as they educate students, provide research, strengthen communities, operate their campuses and business, and influence behaviours that form today's and future society. It is a somewhat curious omission that higher education institutions have lagged behind other private and public organisations in being accountable for their social impacts for a long time. However, in the last few years there has been considerable progress in the way higher education institutions approach issues of social responsibility in education, research and their organisation. There is also an increasing understanding of public disclosure needs in relation to sustainability. Much less is known, however, about the linkages between the processes of social accountability and the level of organisational change within higher education.

Recent research that has explored initial linkages between sustainability initiatives of universities and organisational learning has revealed potential to initiate organisational change, emphasising the importance of making data available to the public (Albrecht *et al*., 2007; Gudz, 2004). Similarly, Gond and Herrbach (2006) argue that social accountability procedures – seen as a learning rather than an adaptive process – may lead to individual and organisational dynamic changes that foster organisational performance. They conclude that an important prerequisite is the creation of learning processes that involve a more critically reflexive process, where accepted rules, strategies and norms are questioned and improved (Argyris and Schön, 1978).

This Call for papers aims to explore how and under what circumstances social accountability systems intervene in organisational change and support higher education institutions on their way towards sustainability. In doing so, it seeks to enrich the literature on social accountability and organisational learning within the higher education setting, which is, in many ways, distinctive from research into other public and private settings (e.g. in terms of tenure, long-term employees, loosely coupled systems) (Kezar, 2005).

To better understand the effects of specific organisational structure and the interaction between different groups involved, we also call for closer examination of the effects of stakeholder engagement through dialogue within the contexts analysed. There is considerable research to suggest that stakeholder dialogue plays a vital role in social accountability mechanisms (Gray *et al*., 1997; Owen *et al*., 2001) and may produce tangible changes in organisations' practice (Burchell and Cook, 2006; Godemann and Michelsen, 2011). Less is known, however, about how stakeholder engagement within social accountability processes initiate and/or support organisational change. Bebbington *et al*. (2007) also criticise the absence of agreement on what types of stakeholder engagement facilitate incremental change in organisations. They propose that engagements within social accountability research can only be understood if researchers consider a number of interrelated contextual factors, such as institutional frameworks, power dynamics, epistemology, language and discourse heterogeneity, or community and identity. Following this, we want to explore how the ability to change through dialogic social accountability and different forms of stakeholder engagement is viewed at various levels of higher education institutions.

This special issue calls for contributions that investigate the logic of higher education institutions for adopting social accountability and

Call for papers

stakeholder engagement techniques to foster organisational change. It intends to provide a platform for discussion and research into organisational and practical barriers to implementation of social accountability processes within higher education institutions and the implementation and effectiveness of different forms of stakeholder engagement. In this way, the special issue is expected to provide new fruitful insights into the links between "university social responsibility", social accountability, stakeholder engagement, and organisational change for sustainability.

Some research questions that might be addressed in this special issue include, but are not limited to, the following:

- How can organisational change in higher education institutions be initiated and/or supported through social accountability processes and stakeholder engagement?
- What are higher education institutions' logics for adopting social accountability and stakeholder engagement techniques to foster organisational change?
- How can the relationships between the kind of learning process and the level of organisational change be described?
- What mechanisms promote and enhance social accountability and stakeholder engagement?
- What are the limits of these mechanisms and how might these challenges be resolved?
- What constitutes engagement with stakeholders and how do different forms of stakeholder representation and engagement affect different aspects of organisational change?
- What are the cultural and organisational barriers to the communication between stakeholders engaged in the social accountability process and to the overall change process, and how might these be resolved?
- How do individuals interact around and through forms of social accountability systems?
- Which accountability and engagement frameworks can help to advance the institutional capacity to sustain progress in the area of university social responsibility?

This special issue is open to papers from different academic disciplines that are theoretical, conceptual, or empirical in nature and present new insights and innovative ideas on the role of social accountability and stakeholder engagement to foster organisational change in higher education.

Please note that this is not a call for papers on education for sustainable development. Our interest is in organisational responses to the challenge of sustainable transformation and the role of social accountability and stakeholder engagement processes therein.

Submission instructions

The submission deadline for this special issue is **31 July 2012**. Manuscripts should be sent electronically by e-mail (in a word file format) to the Guest Editor:

Dr Christian Herzig
E-mail: **christian.herzig@nottingham.ac.uk**

The Editors welcome enquiries and declarations of interest in submitting as well as earlier submissions. All papers will be reviewed in accordance with *AAAJ*'s normal procedures.

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