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Accounting for the Sacred: Towards an Inclusion of Ethics in Social Accounting

David Crowther
De Montfort University, UK

Dian Marie Hosking
University of Utrecht, The Netherlands

ABSTRACT

Much of the current debate surrounding social accounting focuses upon the diversity of views among interested stakeholders but is concerned with the synthesis of these views into a single truth that can be accounted for. Given this, the issue becomes one of deciding how to come closest to the truth, what should be accounted for, and what should not. This approach is grounded in Cartesian (and related) dualisms. A central feature of this dualism is the separation of an entity (e.g., organization) from its environment – also viewable as a divorce of Self from Other. In this "entitative" construction (Hosking and Morley, 1991) organisations are implicitly assumed to act as selfish entities concerned only with the effects of their actions upon their own Self. Relatedly, accounting methods are assumed to produce a repository of knowledge concerning the organisation, its actions and the results of those actions. Accounting practices only need to record actions and effects that are internal to the organisation (Self). Other – other organisations, communities, or 'environment' – is constructed as external, as an exclusive, binary opposite; Other becomes largely irrelevant to accounting discourses. By constructing Other as a separate and passive Object, accounting practices eliminate the sacred (or moral) dimensions of relations. It is our purpose here to shift the emphasis from social accounting as a matter of knowledge and methodology to a view that centres accounting as a more or less multi-logical, more or less moral practice of constructing Self-Other relations.

Keywords: *social accounting, environmental accounting, self-other relations, classical-liberal views, constructionism*

The Classical Liberal Approach: Themes, Critiques and Variants

The Classical-Liberal view of accounting is that an organisation should only concern itself with activities that take place 'within' its boundaries.[1] As a result, some organisational actions are deemed significant and in need of being recorded while others are deemed irrelevant and ignored. This (selfish) view places the organisation at the centre of its world; the only interfaces with the 'external' world occur at the beginning (inputs) and end (outputs) of its value chain. Accounting traditionally remains focused upon the actions of the organisation and ignores the effects of the organisation upon its external environment.[2]

From another point of view, any actions an organisation undertakes influence not just its self - but also may influence others with which it interrelates. Others may include the business environment in which the firm is operating, local community(ies), and the wider global context. These influences can be significant, multiple, and ambiguous – viewed by some as beneficial and by others as detrimental. For example, planning enquiries, or tribunals investigating the possible effects of a firm's proposed actions, will find people who are in favour and people who are opposed.

Some business owners long ago recognised their responsibility to other (non stock-holding) stakeholders. If we go back to the early days of the Industrial Revolution in Britain, Robert Owen (1816, 1991) could be said to have demonstrated dissatisfaction with the assumption that only the internal effects of actions need be recorded through accounting. Furthermore he put his beliefs into practice by providing housing for his workers at New Lanark. Other industrialists went further[3]. For example, in Belper, Jedediah Strutt and his sons provided farms to ensure that their workers received an adequate supply of milk. They also provided workforce accommodation that was of such high standard that they remain highly desirable today.[4] The Gregs of Quarry Bank provided education, as well as housing, for their workers. Salt went yet further and attempted to provide a complete ecosphere for his workforce. In brief, the self-centred approach of accounting, although it has been dominant, has not been the only practice.

Since the 1970's, a growing number of writers have argued that organisational activities impact the external environment and argue that one of the roles of

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[1] Essentially the only purpose of traditional accounting is to record the effects of actions upon the organisation itself.

[2] Indeed this is consistent with financial accounting theory, and its concern with the boundary of the organisation, and with GAAP.

[3] See Crowther (2002) for a detailed exposition of social responsibility in the nineteenth century.

[4] Indeed the earlier workers' accommodations provided by Richard Arkwright, arguably the instigator of the Industrial Revolution, at Cromford, Derbyshire, remain equally desirable.

accounting should be to report on this. Some writers widen the *economic* view of accountability to consider the *social* performance of a business as a member of society at large. For example, Ackerman (1975) argued that big business was recognising the need to adapt to a new social climate of community accountability but that the orientation of business to financial results was inhibiting social responsiveness. McDonald and Puxty (1979) maintain that companies are no longer the instruments of only of shareholders but exist within society and have responsibilities to that society, and that this is reflected in a shift towards the greater accountability of companies to *all* those affected.

Implicit in the recent increasing concern with the effects of the actions of an organisation on its 'external environment' is the recognition that a wide variety of 'internal' and 'external' stakeholders justifiably have a concern with, and are influenced by a firm's activities. In addition, many stakeholders can shape the firms activities and their influence may be so significant that it could be argued to constitute quasi-ownership. In this context, Gray, Owen and Maunders (1987) have challenged the traditional (Classical-Liberal) role of accounting and have argued for an approach that shifts its focus from owners to include the wider stakeholder community.[5] This brings us to a concern with social accounting.

The wider "social accounting" view has been the subject of extensive debate. For example, Hetherington (1973: 37) claims:

There is no reason to think that shareholders are willing to tolerate an amount of corporate non-profit activity which appreciably reduces either dividends or the market performance of the stock.

In contrast, Dahl (1972: 18) writes:

.... every large corporation should be thought of as a social enterprise; that is an entity whose existence and decisions can be justified insofar as they serve public or social purposes.

Nevertheless increasing concern has been directed to social accounting and the wider performance of firms. Fetyko (1975) spoke of the need to identify socially relevant behaviour, to determine those to whom the company should be accountable, and the development of appropriate measures and reporting techniques. Klein (1977) suggested that different aspects of performance are of interest to different stakeholder groups. He distinguished, for example, investors, community relations and philanthropy as areas of concern for accounting. He also distinguished various areas for measurement, including consumer surplus, rent, and environmental impact - along with *non-monetary*

[5] The benefits of incorporating stakeholders into a model of performance measurement and accountability have however been extensively criticised. See for example Freedman & Reed (1983), Sternberg (1997, 1998) and Hutton (1997) for details of this ongoing discourse.

values. More recent work (see Gray 1998 for an exposition of this) has sought to establish a framework in which social accounting can operate.

Why the wider (social) performance of a firm should be evaluated has also been reflected upon. Solomons (1974) noted that accounting can aid rational decision- making, but also noted that defending the firms' activities is another reason. A distinction between the *internal needs* of a business - catered for by management accounting - and external needs has also been made (Gray, Owen and Maunders, 1987). The latter can be said to address shareholders through financial reporting, but largely ignores other stakeholder interests. Issues both of and of *reporting* are raised in performance evaluation. On the latter, Birnbeg (1980) asserts that accounting attempts to supply information to various diverse groups with different information needs, and that several distinct types of accounting are required to perform this function. Relatedly, Gray (1992) considers the limitations of the traditional *economic* base for accounting and questions some of its premises.[6] Rubenstein (1992) goes further and argues that there is a need for a new social contract between a business and the stakeholders to which it is accountable. Rubenstein also argued the need for a business mission that recognises that some things go beyond accounting – perhaps echoing Klein's reference to non-monetary values as a legitimate and important area of concern (Klein 1977).

The themes of social and environmental accounting has increased the complexity of the traditional "Classical-Liberal" view by including both internal and external stakeholders (with differing interests), along with a multi-dimensional view of performance (including the possibility of non-monetary values). However, other aspects of the implicit "thought style" (Chia, 1995; Fleck, 1979) remained unchanged. This is perhaps surprising since 'new' models and paradigms of organisation and the human sciences were gaining increasing attention at the same time as the wider "social" view of accounting was emerging. For example, during the 1970's, the literatures of organisation analysis and organisational studies began to generate frameworks, theories and models variously called 'political', systemic, and critical. Assumptions about epistemology, ontology, and methodology also became more differentiated as reflected, for example, in post positivist, critical, and social constructionist thought styles (e.g., Guba and Lincoln, 1994). Multiplicity (e.g. of cultures, interests and knowledge) became increasingly prominent. So too did a questioning of organisations as rational, separate, bounded, and internally homogeneous entities, and a questioning of the "received view of science" (Woolgar, 1996) in terms of its problematic assumptions (e.g., the taken-for-granted separation of fact and value) and its dominance in the human sciences. We are especially interested in what we have called "accounting for the sacred" – which we shall argue requires a thought style that assumes relatedness and the

[6] Gray in particular argues that there is a need for a new paradigm with the environment being considered as part of the firm rather than as an externality and with sustainability and the use of primary resources being given increased weighting.

ongoing co-construction of multiple realities - rather than independent existences, objective and subjective realities, and individual effects.

Co-constructing Relations

Any narrative of accounting necessarily puts to work implicit assumptions about things and relations, what we may know about them, and how this knowledge can be produced. We can speak of these assumptions as a "thought style" (Fleck, 1979) – a concept more inclusive than theory but intended to be less bounded and totalising than a cosmology. The Classical-Liberal thought style could perhaps best be summarised as positivist or post positivist (Guba and Lincoln, 1994). However, as we have said, other thought styles have come to receive serious attention in the literatures of organisation studies. We are especially interested in a "relational-constructionist" way of thinking that centres *relations*. Entities are re-conceptualised as ongoing constructions, as they are made and remade in ongoing relational processes – including those that some might call "accounting". Critical in this formulation is the argument that entities (we could say Self and Other) are co-constructed in relational processes. In other words, entities have no independent existence but exist only in relation. This is very different from the Classical-Liberal assumption of instrumental relations between independent existences (entities) that may relate either as (a) an active subject (e.g., organisation) that may know and influence (b) a knowable, formable, passive object (e.g., the environment). In addition, it is important to emphasise that in relational constructionism, the knower is recognised to be *part of* the co-construction process, rather than *apart from* it (detached and objective) – as in the 'received view of science' (see earlier) and its related Classical-Liberal concept of organisational accounting.

In this thought style, relating is viewed as a process in which what might be called "texts" or "acts" (not independently existing entities) are coordinated. To put this slightly differently, all acts or texts supplement some earlier act (text) and offer themselves in turn for possible supplement (Hosking, Dachler, and Gergen, 1995; Gergen, 1994, Hosking, 2000). But of course it is not as simple as one text being supplemented by just one other text: act-supplement (text-con-text) relations are achieved through multiple, simultaneous inter-relating of written and spoken texts, non-verbal actions, things, and events. These multiple inter-relating are forever ongoing; to speak of a beginning and end is to provide just one of many possible punctuations. This view of relations is very different from that implied by talk about entities knowing and influencing other (passive, knowable and formable) entities. By speaking of relations between acts or texts we can see that processes clearly *can* (re)construct subject-object relations, but do not *have* to. Another possibility is to inter-act in ways that construct different but equal relations; we might say that both dominance and partnership are relational possibilities – where the latter embraces multiple knowledge

bases and co-relation rather than control by one entity over another. Whichever the case, relational processes are the "'moving construction sites' in which multiple realities emerge" as local (rather than universal or transcendental) ontologies (Hosking, 2002, p13). In the course of such processes, stabilised effects are (re)produced as some acts (texts) are socially certified or 'warranted' legitimate and certification is a social affair, situated in particular social-historical processes. For this reason, 'anything goes', does not apply to accounting!

The significance of these arguments in the present context can be summarised as follows. First, Self (e.g., the selfish organisation) and Other (e.g., the environment) are best thought of as a 'relational unity'. Second, Self and Other *may* be constructed as separate and opposed – as in the Classical-Liberal view - but Self and Other may be constructed as different but equal, in participative relation, and the Classical-Liberal emphasis on instrumentalities (for the self) is no longer the only possible construction. Third , to see relational processes as processes of Self-making and World-making contrasts starkly with the view that activities such as accounting simply record the way the independently existing world 'really is'. The Classical-Liberal emphasis on accounting methodology and the knowledge it produces about Self and the effects of Self on Other is now only one possible narrative. So, for example, a non-dualistic, deep ecological approach could also be thought of as potentially 'real and good' rather than as e.g., irrational and/or charitable. Such an approach would have to centre the question of value (now that fact and value are seen as joined and as more or less local) and actively engage with the question of valuable to whom, in relation to what, accepting multiple realities.

Given our interest in 'accounting for the sacred', it becomes interesting to explore whether or not social and environmental accounting concepts and practices can be (re)contextualised in a relational constructionist thought style and what additional possibilities this thought style might open up. To do this we must first look at how social and environmental accounting deal with Self-Other relations and, in particular, their sacred and moral aspects.

Current Conceptions of Social Accounting

Forms of accounting that reflect the actions of the firm upon its external environment are generally labelled social accounting. This has been defined as:

…the process of communicating the social and environmental effects of organisations' economic actions to particular interest groups within society and to society at large, beyond the traditional role of providing a financial account to the owners of capital, in particular, shareholders. Such an extension is predicated upon the assumption that companies do have wider responsibilities than simply to make money for their shareholders. (Gray, Owen & Maunders 1987: ix)

and as:

Voluntary disclosures of information, both qualitative and quantitative made by organisations to inform or influence a range of audiences. The quantitative disclosures may be in financial or non-financial terms. (Mathews 1993: 64)

The essential features of social accounting (in this sense) can be summarised as follows. First, it is an attempt to report upon the effects of the actions of the firm upon the environment – viewed as external to the firm. Second, it is aimed at an audience external to the firm, and third, it is voluntary. So, social accounting differs from traditional accounting in terms of its audience and its voluntary nature. Consequently, not all firms feel the need to report these aspects of their activities, and the reporting that does occur is varied in approach. Indeed it has been argued (Crowther 2004) that such reporting often is concerned with impression management rather than any great concern with increased disclosure or accountability. Nevertheless many now regard social accounting as an important source of information for the internal management of the firm – where it was once perhaps more often used to placate external environmental activists (see Schaltegger et al, 1996).

Methodology and Social Accounting Practices

Growth in techniques for measuring and reporting social impact has continued throughout the last twenty-five years. However the ability to discuss firms' effects on the external environment and the need to account for this has often exceeded practical suggestions for measuring such impact.[7] The discourse around this issue of practicality is somewhat fragmented. Thus one discussion has reflected on the extent to which accountants should be involved (Benston, 1982, 1984; Schreuder and Ramanthan, 1984a, 1984b). Others discuss whether e.g., sustainability is the cornerstone of environmental accounting (eg Batley & Tozer 1993, Geno 1995) or whether environmental auditing should be given prominence (Gray and Collison, 1991). One significant aspect of this discourse has been to clearly separate social accounting from environmental accounting and to consider developments differently. Crowther (2002) however makes the point that firms treat the two as synonymous while Crowther & Rayman-Bacchus (2004) argue that both have been subsumed within the discourse of corporate social responsibility to a considerable extent. In addition, given our present interests and relational thought style, both "environmental" and "social" accounting are alike in that they deal with Self-Other relations; for these reasons, we discuss social and environmental accounting together.

[7] For example Ramanathan (1976) suggested using the concept of social overhead to be offset against reported results from traditional measures of income, without suggesting how this might be calculated, while Dierkes & Preston (1977) suggest a model for such accounting based entirely upon non-financial quantification. Equally Mathews (1984) proposed a conceptual model for the categorisation of various forms of socially oriented disclosure which included the separation of socially responsible accounting from total impact accounting, while Bebbington (1993) has attempted to consider models for sustainability accounting.

Critical authors have tended to view social and environmental accounting as a mechanism for benefiting non-traditional users of accounting information[8] (eg Cooper & Scherer 1984, Laughlin & Puxty 1986). This view reflects their labour process perspective – a perspective in which they have seen traditional accounting as a mechanism to support the dominance of capital over labour interests. Relatedly, Power (1991) argued that there is a need to prevent the institutionalisation of social accounting by its adoption and absorption by the accounting profession into normal accounting.[9] However these "critical" views do not fit with the above (non-radical) definition of social accounting – to measure and report the effects of the firm's activities on the external environment. To do the latter effectively seems to require social and environmental accounting to be absorbed within mainstream accounting and used by practising accountants as a part of their normal activities. Social accounting - in this sense - cannot be a radical vehicle for change (Maunders & Burritt 1991, Puxty 1991). Indeed, as we shall show later, our view is that the latter requires a radical shift to a relational thought style and a shift to accounting practices that take seriously the issues of multiplicity and forms of relation (subject-object or different but equal) outlined earlier. Such practices would have to pay careful attention to matters such as who reports to whom, about what, and who participates in the construction of accounts, and how.

Returning to the question of how to quantify and incorporate environmental information into traditional company accounting, we may say that this is a matter of some debate. Current accounting practice, as enshrined within the Statements of Standard Accounting Practice (SSAPs) is essentially focused upon *the firm as the subject* (and object) for accounting. Thus SSAPs specifically exclude accounting for costs that will not be incurred *by the firm*. If accounting of the latter sort were allowed then the problems of how to quantify environmental impact would become of much greater significance. Hooks (1996) argues that the accounting profession has a responsibility to address this issue and to develop a means of accounting that establishes a balance between accounting for profit and accounting for environmental impact. She argues that such accounting would be wider than the current practices regarding disclosure - practices that seem to reflect a desire to create an environmentally conscious image - rather than any true concern with environmental impact. Indeed, ethical behaviour, corporate governance and environmental accounting have been claimed to be inextricably intertwined in determining the performance of a firm

[8] In other words, stakeholders other than the professionals for whom external reporting have been considered to be effected.

[9] His view is that radical critique can only be effected from outside the dominant discourse. This is in contrast to the argument of Derrida (1978) as well as failing to appreciate the purpose of such accounting – to hold the organisation accountable through its reporting to all of its stakeholders.

(Howard, 1996). Such arguments are slowly becoming embedded in professional practice[10].

Environmental accounting has been argued to provide a firm with a set of tools that can help the firm with both improving the quality of the environment and with improving business performance and hence profitability (Bailey and Soyka, 1996). Birkin (1996) argues in favour of the adoption of environmental management accounting, which he defines as a set of techniques concerned with the provision and interpretation of information to aid 'internal' managerial decision making and which takes into account effects upon the external environment. A general fault with the discourse however is that while various writers argue for their preferred techniques they fail to describe them in a way that can be applied by firms concerned with the effects of their actions upon the external environment. Thus others such as Jones (1996) and Ranganathan and Ditz (1996) also have contributed suggestions about the potential significance of environmental accounting but little supporting evidence is offered and little detail is given about 'what' and 'how' of changes.

Social accounting is also argued to produce valuable information for the purpose of external reporting. There appears to have been a resurgence of public interest and concern about the environment in recent years and this is being reflected in corporate reporting. Adams (1992: 106-7) explains this resurgence of interest as follows:

In Britain during the last four decades, within a market economy driven by consumer preference and purchasing capacity, greater economic leisure has provided the opportunity to both analyse and reflect on the underlying nature and direction of a demand led economic system. There is an increasing requirement for information on the social and environmental impact of corporate policy and appraisal effects. The movements for healthy eating, ethical investment and, above all environmental concern have played a big part in awakening the consumer's social awareness…. The very process by which the majority in the West have become affluent is increasingly being questioned by some of its beneficiaries. Can we go on like this? Is it sustainable? Is the whole system flawed and ultimately self destructive? These questions are being asked not just by pressure groups but also by individuals, by business, by governments and global institutions.

These concerns have led to the general opinion that there is something different about environmental information – something that deserves reporting in its own right rather than being subsumed within the general corporate reporting and lost in the organisation-centric norm of corporate reporting. This opinion is based upon recognition that:

[10] ICAEW (1993) have produced guidelines which recommend that organisations publish their environmental objectives in ways which are open to the measurement of performance and give details of expenditure on specific objectives

The environment (which is a free resource to individual businesses) is increasingly being turned into a factor that does carry costs. Primarily as a result of requirements imposed by current or probable future government regulation on pollution control, but also to some extent because of the wider concern of the public, who can affect a business's profitability by their behaviour as consumers, employees, and investors, there is a financial impact that needs to be accounted for (Butler, Frost & Macve, 1992: 60).

Whilst the above sorts of changes may be beneficial in many ways, we can say that – broadly speaking - they continue to reproduce a *secular* view of accounting. They do so when they
(a) continue to treat 'the organisation' as an *independently existing entity* (albeit, subject to multiple internal and external influences/stakeholders) with its own purposes such as rational decision making and self-protection
(b) treat "*information*" as if it were fact – separate from value, and so continue to reproduce
(c) the *'modernist' preoccupation with methodology* and its obsession with measurement techniques, matters of precision, what data should be included and how.

In the present view, the issues are much more 'basic'. A radically changed approach to social accounting requires letting go of entitative assumptions about ontology (as bounded, fixed, and singular) and shifting interest from knowledge (facts about a singular, independent reality) to relational processes of reality construction – recognising multiple realities as local ontologies. A radically changed approach to social accounting requires making space for the sacred. This requires letting go of assumptions about entities, subject-object relations, and detached knowledge, and letting go of Cartesian dualism and its positioning of humans as "masters and possessors of nature" (Descartes, 1637).

Accounting for the sacred requires:

a. A view of all that (post)positivists regard as the 'objects of our perception' – other people, nature, machines - as active contributors to people and world making; viewing knowing (and constructing more generally) as participation (inclusive rather than exclusive)

b. considering fact and value as joined, and therefore, viewing ethics as a central issue grounded in *relating* (rather than just 'nice' or peripheral to epistemology and methodology), and necessarily concerned with multiple local relational realities (and therefore diversity).

Accounting for the Sacred

It can be argued that the inclusion of social accounting information in annual reports reflects the concern of the evaluators of such information for investment purposes with the wider scope of organisational activity. Such concern can be

seen in discourses concerning social and environmental issues and is reflected in the media. Equally, it could be argued that the inclusion of such information into the corporate reporting system is a reflection of the desire of firms to address through their reports an audience wider than the traditional investors (Crowther 2004). This wider audience could include members of society who are concerned with the environment and with environmental issues. This will include environmental pressure groups and their individual members as well as other members of society. It can be argued that this reflects recognition by the firm and its managers that the wider external stakeholder community has an interest in the firm and the effects of its actions upon the environment. However, given a relational perspective we can also see that these discourses continue to reflect constructions of organisations as entities with internal and external stakeholders. Given a relational thought style, our "audience" could be further widened to include anyone who feels that they have an involvement in the activities of some enterprise.

A relational thought style also provides the context within which it could be possible to let go of the above "firm" – "audience" differentiation which seems to reflect the active-passive, subject-object, knower-not knowing dualisms. Another possibility could be to develop practices that give space for multiple stakeholders to participate on the basis of different expertises and interests, as 'different but equal', and as *partners in a dialogue* rather than consumers of already made decisions. This would be a process in which multiple stakeholders construct 'power to' go on together in different but equal relations, with differing values, interests and rationalities, rather than constructing the more usual subject-object relation of 'power over' (see Gergen, 1995; Hosking, 1995).

Relational constructionism also invites us to reconsider earlier lines of talk about stakeholders and about the purposes for social accounting. Given this thought style, all stakeholders, whether called 'ínternal' or 'external', can relate with a firm on the basis of many identities (Self-Other constructions) - as customers, mothers, suppliers, employees, local residents etc. This being the case, talk of 'the organisations' purposes for social and environmental accounting (whether storied as being for rational decision making, and/or for wider purposes) becomes problematic and contestable: we cannot easily identify 'the organisation' or 'its' purposes. This reduces the need to give much attention to *the* purposes of social and environmental accounting in that *purposes and interests will be multiple and changing* and will likely reflect multiple values – not just economic. Furthermore, the Classical-Liberal purpose – providing data for 'rational decision making – must now be reframed to accommodate the relational constructionist view of rationality as a local affair, no longer tied to value-free or theory independent 'facts', such that rationalities now are seen as multiple rather than universal.

Going on together through *dialoguing* and so constructing 'power to' is, of course, not easy to do. Dialogue can be viewed as a collective discipline of learning how to have a special kind of conversation. The collective discipline

involves (a) being curious about the different ways others see and value things, (b) a readiness to suspend one's own certainties and listen to others, (c) being reflexive about the process (d) actively exploring different local-cultural narratives, values, assumptions and meanings (tacit knowledge; some of the 'fundamental categories' participants live by). You could say that this comes closest to talk about what a Classical-Liberal, post-positivist style of thinking would call methodology. Key to this activity is the activity of what some would call story telling (e.g., Boje, 2001) or narrating – participants' telling it how they see it. Evaluative accounts could include *qualitative stories* of activities and their effects and, if 'different but equal' relations were to prevail, these would be counted just as legitimate as number-based accounts (see Crowther and Hosking, 2005). Accounting measures are no longer restricted to the language of numbers – a language that goes together with some local rationality (as forms of life) - but not others. Of course this also re-contextualizes the concern for precision of measurement, a concern characteristic of discussions of the Classical-Liberal approach, and common in many discussions of social and environmental accounting. Once the interwoven qualities of fact and value are recognized, along with multiple local rationalities (as ontologies), it makes sense to give less attention to measurement and more attention to the moral aspects of social accounting.

Environmental issues and sustainability at national, regional and local levels are the concern of Agenda 21 programme that resulted from the Rio Earth Summit in 1992. It aims to provide a platform for the development of local democratic action. Indeed local democracy is claimed to be at the heart of Agenda 21 (Community Development Foundation). The programme is specifically concerned with achieving sustainable development (Jackson & Roberts 1997). Thus the rhetoric for the development of local democracy is concerned with such issues as empowerment, participation, partnership, equality of opportunities, collective action and, accountability within a broad platform of community development. Moreover the Agenda necessitates much greater monitoring of the social and environmental impacts of human activity, including the activity of companies. This inevitably requires greater effort by businesses to record and assess the effects of their actions in terms of a contribution towards sustainability and to provide data for aggregation into regional and national environmental indicators and accounts. From a relational perspective, such activities make sense as practical reflections of our interrelatedness and not just as pragmatic moves on the part of knowing actors who want more control and accountability. A relational thought style makes it possible to view accounting as a sacred process in the sense that Self and Other are seen as a relational whole; we are part of, rather than apart from, Other – other people, 'nature', social realities. Relational constructionism opens up possibilities for how we may realise the sacred - through bringing together multiple voices, through dialogue, constructing power to go on *with and through our differences*, rather than despite them.

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