Accounting in Babel? Constructing social accounting as a multi-logical performance

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Abstract

All social practices reproduce certain taken-for-granteds about what exists. Constructions of existence (ontology) go together with notions of what can be known of these things (epistemology), and how such knowledge might be produced (methodology)—along with questions of value or ethics. Increasingly, reflective practitioners—whatever their practice—are exploring the assumptions they 'put to work' and the conventions they reproduce. Questions are being asked about how to 'cope' with change in a postmodern world, and ethical issues are gaining more widespread attention. If we look at these constructions then we often find social practices: (a) give central significance to the presumption of a single real world; (b) centre a knowing subject who should strive to be separate from knowable objects, i.e. people and things that make up the world; (c) a knowing subject who can produce knowledge (about the real world) that is probably true and a matter of fact rather than value (including ethics). Social practices of this sort often produce a right–wrong debate in which one individual or group imposes their 'facts' (and values) on others. Further they often do so using claims to greater or better knowledge (e.g. science, facts . . .) as their justifications.

We use the term "relational constructionism" as a summary reference to certain assumptions and arguments that define our "thought style". They are as follows: fact and value are joined (rather than separate); the knower and the known—self and other—are co-constructed; knowledge is always a social affair—a local–historical–cultural (social) co-construction made in conversation, in other kinds of action, and in the artefacts of human activities ('frozen' actions so to speak), and so; multiple inter-actions simultaneously (re)produce multiple local cultures and relations, this said; relations may impose one local reality (be mono-logical) or give space to multiplicity (be multi-logical). In this view, the received view of science is but one (socially constructed) way of world making, as is social constructionism, and different ways have different—and very real—consequences.

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In this paper, we take our relational constructionist style of thinking to examine differing constructions of foot and mouth disease (FMD)[1] in the UK. We do so in order to highlight the dominant relationship construction. We argue that this could be metaphorised as 'accounting in Babel'—*as multiple competing monologues*—many of which remained very local and subordinated by a dominant logic. However, from a relational constructionist point of view, it is also possible to argue that social accounting can be done in a more *multi-logical* way that gives space to dialogue and multiplicity. In the present (relational constructionist) view, accounting is no longer 'just' a question of knowledge and methodology but also a question of value and power. To render accounting practices more ethical they must be more multi-voiced and enable 'power to' rather than 'power over'.

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1. Foot and mouth disease in the UK

On 19 February 2001, foot and mouth disease (FMD) was officially declared to exist in the UK. This was the first confirmed official outbreak since 1968. Within 3 weeks, the number of outbreaks around the UK had increased to such an extent that the term "epidemic" was being used. Further, Professor Roy Anderson[2] (self-styled expert in computer modelling the epidemiology of human diseases[3]) described it as an epidemic out of control.[4] Despite this being refuted by a government minister,[5] the claim was subsequently repeated on the national television programme Newsnight.[6] Over the next 3 months, the disease was at the forefront of the government agenda and news reporting—and was pronounced so serious that local government elections were postponed from May until June,[7] when the computer modelling predicted that the epidemic would be almost over.

The FMD outbreak was considered so serious that the public were banned from entering parts of the countryside in the hope of preventing the spread of the disease. This ban affected

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[1] Foot and mouth disease affects cloven hoofed animals and can be considered comparable to a severe case of influenza for humans—debilitating but not normally fatal.

[2] It is interesting (although not directly relevant) to note that Anderson had resigned from his Oxford chair in May 2000 after being forced to formally apologise and pay legal costs and damages to a colleague after making accusations that she had gaining preferment by sleeping with another professor. He had previously resigned (March 2000) from the board of trustees of the Wellcome Trust 'in view of recent events at the University of Oxford'. This resignation was not connected with his application for research grants in excess of £4 million while being one of the trustees who awarded the grants.

[3] Although no demonstrable link between the epidemiology of human diseases (e.g. Aids or malaria—the subjects of his modelling) and the spread of FMD had been established, his team included a person who had earlier written a paper concerning previous FMD epidemics. His subsequent involvement in managing the epidemic and its control was of course based upon this legitimation rather then his friendship with Sir John Krebs, chief executive of the government's Food Standards Agency.

[4] Presentation given to Food Standards Agency (but not the Ministry of Agriculture Fisheries and Food (MAFF)) on 6 March 2001.

[5] Nick Brown, Minister of Agriculture—a post which was subsequently abolished—in parliament on 11 March 2001.

[6] A programme shown on 21 March 2001.

[7] It was widely expected that the national General Election would also be held at the same time. This expectation is supported by the fact that the delayed local elections and the general election were subsequently held at the same time.

59 large part of the countryside—as determined by local authorities—whether or not any out-
60 breaks of FMD had been reported and, in some instances, whether or not any livestock were
61 present. The effect of the ban upon local businesses, particularly on tourism—upon which
62 a large proportion of the countryside economy is based[8]—was very severe. The effects had
63 been so miscalculated in the initial accounting that by Easter hasty changes were being made
64 to the official pronouncements and policies. By late April, the British Government was pub-
65 licly announcing that the countryside—far from being closed to the public—was actually
66 'open for business'. This was regardless of the fact that little more than hotels and teashops
67 in tourist towns were actually accessible to the public. By early May the government experts
68 were announcing that the epidemic was tapering off and would soon be over. This paved
69 the way for the delayed elections and for the disappearance of the 'serious epidemic' from
70 public reporting. Despite that fact that approximately one third of the confirmed outbreaks
71 happened after this announcement, and despite the fact that much of the countryside re-
72 mained off limits for a further 6 months, the public discussion of FMD quickly dwindled and
73 soon disappeared from general awareness. In actual fact outbreaks of the disease continued
74 until late October and, in most of the country, the epidemic was not officially over until
75 November. Indeed, some parts of the country were still declared at risk at the beginning of
76 2002. Thus, the FMD epidemic moved from public awareness to public oblivion; as was ar-
77 gued by Baudrillard (1995) in relation to the Gulf war,[9] its control and elimination bore little
78 relation to public awareness, which depended upon the changing accountings in the media.

79 It is interesting to note that the accounting of FMD changed over time as different voices—
80 each with their own accounts—were raised. These different accountings are still widely
81 different in terms of cost and impact upon the economy. For example, the Department
82 of Food and Rural Affairs (DEFRA—and previously Ministry of Agriculture, Food and
83 Fisheries (MAFF) before the June general election) reported (http://www.defra.gov.uk/)
84 that the outbreak cost £2.2 billion of which 60% would be paid by the EC—although Private
85 Eye (November 2001) state that actually only 17% of this will be paid by the EC. Equally
86 DEFRA reported that 3.9 million animals were slaughtered—although Private Eye (2001)
87 and Farmers Weekly (2001) estimate that 7.7 million, one eighth of all the farm animals in
88 Britain were actually slaughtered. Other estimates of the cost of the outbreak include:

89 • British Tourist Board—£5 billion (English Heritage).
90 • English Tourism Council—£1.3 billion and 250,000 jobs.
91 • Institute of Directors—£18 to £20 billion.

92 Other accountings speak of the devastation of lives (e.g. http://www.warmwell.com);
93 provide alternative scientific accounts of the control policies adopted (e.g. http://www.
94 Cullmaff.com or http://www.sheepdrove.com/fam.htm), and give assessments of the im-
95 pacts upon agro-ecosystems (Simmons, 2001), recreation (White, 2001) and rural commu-
96 nities (Winchester, 2001).

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[8] The importance of tourism to the local economy of large parts of the countryside far outstrips the importance of farming and related industries—a distinct change from when the last outbreak had happened in 1967–1968.

[9] Baudrillard argues that the real Gulf War was fought, for American (and other Western) citizens through the media and that what was reported had little relationship with the actual war fought in the Gulf. In the same way we argue that FMD was eradicated through the media—first by the closing of the countryside and later by the 'opening for business' of that same countryside—with little relationship to the actual progression of the epidemic.

2. The policy of slaughter

FMD has presumably been endemic in cloven hoofed animals in the UK for centuries. However, it was not until 1839 that the disease was first identified and recorded (Brassley, 2001). Thereafter, outbreaks of the disease were fairly common until statistical recording was started in 1870. In that year 27,000 outbreaks were recorded, while in the next year 52,164 outbreaks were recorded.[10] In 1883 there were 19,000, affecting almost all counties—but no slaughtering policy was introduced. This did not begin until 1892 after 5 years without incidents. Between 1892 and 1914 there was an average of 10 outbreaks per year. In 1922 there was a major epidemic in which over 1000 outbreaks were recorded and 55,000 animals were killed; the compensation bill totalled approximately £800,000. Between 1929 and 1953 there was an average of 129 outbreaks each year with approximately 15,000 animals being slaughtered on each occasion.

At first, the slaughtering policing was practised in such a way that only some of the affected animals were killed. This policy was extended over time to include all the animals deemed to be at risk. The last outbreak in the UK was the epidemic in 1967/1968. It resulted in the slaughter of 400,000 animals—an average of approximately 130 per outbreak. In 2001, the intervention of Anderson and his computer modelling contributed to the Government's decision to slaughter all animals—not just on the farms affected—but also on all farms within a 3 km radius of the outbreak. The net effect was that, for each of the 2000 reported outbreaks, between 1920 and 3800 animals were slaughtered; the exact figure depends on whose accounting one chooses to believe. Of course the size of farms and the number of animals in any flock or herd has been increasing steadily since the mid-19th century. However, it was *the new policy of 'contiguous culling'*—the slaughter of any animals within the determined radius of any affected farm—which dramatically increased the number of animals slaughtered for every reported outbreak. This practice was also one of the most controversial aspects of the handling of the epidemic. It was subject to many challenges, including, for example, on the grounds of: impact upon rare breeds; *humanitarian principles*;[11] poor scientific modelling, with alternatives showing different effects,[12] and cost[13] and impact upon future farming performance.

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[10] It must be remembered that an outbreak is recorded as the disease occurring at a single farm. The size of farms has increased dramatically over the time since records were first kept, thereby affecting the number of animals potentially affected by any single outbreak.

[11] For example, Phoenix the calf was reprieved at the instigation of Tony Blair in a publicity coup during mounting criticism of the government's handling of the affair. It is probably coincidental that this was widely reported in the press during the run up to the general election.

[12] The chief challenge was based upon the understandings surrounding the different likelihood of transmission of the disease for different breeds of animals, further challenges were, however, based upon modellings developed from inaccurate data.

[13] One legitimation for the slaughtering policy was based upon the speedy recovery of the export status of the British farming industry, which had been suspended during the epidemic. This was used to justify a policy of slaughter rather than vaccination. In the event, due to the prolonging of the epidemic the recover of this export status has been calculated to occur in mid-2002, whichever policy was adopted. If the vaccination policy had been adopted, however, the estimated cost would have been £200 million rather than £2 billion to £20 billion estimated by various voices concerning the slaughtering policy.

126 Accounting is of course central to both the decisions taken by the government to introduce
127 its culling policy and to the criticisms made of this policy. The widely differing calculations
128 made for the cost of the epidemic are representative of the way in which the assumptions
129 upon which any accounting calculations can privilege certain views and consequent results.
130 As Burchell et al. (1980) state, 'accounting systems can help to shape what is regarded
131 as problematic, what can be deemed a credible solution and, perhaps most important of
132 all, the criteria which are used for selection'. Thus, accounting is inextricably involved in
133 power relations (Macintosh, 1994) while others (e.g. Cooper et al., 1981; Covalenski and
134 Dirsmith, 1981; Earl and Hopwood, 1981) argue that accounting can be used to provide a
135 legitimation for decisions taken according to other criteria. Our purpose is, however, not to
136 revisit these sues of accounting but rather to extend the discourse of social accounting to
137 a decentring of the self. In doing so we draw upon the evidence from the websites already
138 mentioned.

139 In this paper we examine differing constructions of FMD in the UK. We select very
140 different discourses of what is real (unreal) and good (bad) from five of the (over 40)
141 websites that deal or dealt with FMD. We examine:

(a) who is talking to whom—which others are spoken of, i.e. put into relation (e.g. Gov-
    ernment, NFU, Farmers, The Public . . .);
(b) the extent to which the website invites dialogue (e.g. through chat rooms), encourages
    others to raise their voices (e.g. by adding comments to the site), or simply voices
    statements as assertions of truth; and
(c) what kinds of relationships are in ongoing construction (e.g. competition for who is
    right—whose voice should dominate . . .).

149 At its most general our purpose is to show the value of a relational constructionist "thought
150 style" and, in particular, the new possibilities for action that it opens up. More narrowly,
151 and in relation to the discourses of FMD, we do three things. First, we suggest that the
152 multiple voices were competing monologues in which power relations decided what was
153 real and good; we refer to this as babbling—which we contrast with multiloguing; second,
154 we argue that social accounting practices construct (rather than represent) realities; third,
155 we propose that accounting can be constructed as a multi-logical process that makes space
156 for and gives power to multiple constructions.

3. A relational constructionist style of thinking

158 Social constructionisms share an emphasis on constructing (rather than representing) so-
159 cial realities. Terms employed for these purposes include "accounting"[14] (Harre, 1979) and
160 enactment[15] (Weick, 1995). Broadly speaking, social realities—of "people" and "worlds"—
161 are viewed as made in social processes. This said, social constructionist accounts differ in
162 very important ways. Three variants can be identified. The present "relational" variant

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[14] ". . . by accounting an actor can create and recreate actions and acts by use of publicly, socially intelligible speech to give specific meanings to human activity" (p. 273).
[15] A reference to constructing reality through authoritative acts (see Weick, 1995).

163 theorises the *processes* of construction (rather than content). Second, these processes are
164 viewed as constructed in *joint acts* or "co-ordinations". Third, relational processes are
165 seen to (re)construct 'self'[16] and 'other' and some kind of relation such as, e.g. hierarchi-
166 cal/exclusive or multi-voiced/inclusive (e.g. Pearce, 1992).

167   We pursue our present interest in FMD on the basis of the above "style of thinking" (Chia,
168 1998;[17] Hosking, 2002). We examine discourses from selected websites—viewing them as
169 accounts that actively construct *particular* identities (Self) and worlds (Other—people and
170 things). This offers a view of accounting as a process of reality construction in which accoun-
171 tants are *part of* their accounts, making particular self–other relations. These relations can be
172 constructed mono-logically—with one voice constructing and dominating other as a sepa-
173 rate and knowable object. Equally, self–other relations can be constructed multi-logically—
174 in multi-voiced, inclusive, relations that dialogue and give space to differences.

3.1. Constructing as joint action

176   Our 'starting point' is with relational processes conducted through conceptual language
177 and other forms of action. Relational processes are viewed as constructive—as performative.
178 In other words, they bring people and things into being. Such processes are constructed in
179 written and spoken words, formulae and statistics, non-verbal gestures, voice tone, and arte-
180 facts of human activity such as an annual report, business accounts, dead animals, pollution
181 . . . When such acts or 'texts' are inter-related in text-con-text or act-supplement relation this
182 constructs an ongoing relational process. In other words, construction is achieved in *joint
183 action*. For example, a website (text) is accessed and read (con-text), a sign at a farm gate
184 says 'Foot and mouth; no entry" (text) and a would-be caller reads it turns away (con-text),
185 a scientist makes a knowledge claim (act) which some Government department warrants
186 as authoritative (act/supplement). By these arguments social realities become understood
187 (a) as co-constructed rather than as an individual affair, and (b) as social processes—rather
188 than meanings 'inside someone's head'.

3.2. Acts invite possible supplements

190   For any given act/text, a great many co-ordinations are *possible*. However, not all are
191 equally probable. When there is no locally available convention, or when some convention
192 is called into question, some accounting might be offered as an argument or a justification.
193 Depending on other local socio-cultural conventions, some accounts—relative to others—
194 are (a) more likely, and (b) more likely to be socially validated. For example, a farmer may
195 claim that she does not have FMD her farm. Possible supplements, e.g. by DEFRA could
196 include: ignoring this claim and slaughtering her livestock anyway, testing her claim by
197 consulting a crystal ball, going away and forgetting all about it. Each of these supplements
198 would give a different meaning to this farmer's act (knowledge claim) and each would
199 differently constrain how the social process might continue (animals live or dies, distress
200 of farmer etceteras).

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[16] This could be called the postmodern variant of social constructionist thinking.
[17] See www.keele.ac.uk/depts/stt/cstt2/comp/chia,thm.

201   Another way of saying the above is that we *make* social realities; we make 'the world'
202 *orderly*, and *many* '*we's*' are doing this in different local–cultural practices in different
203 times and places. The conventions of our different native tongues, mathematical conven-
204 tions, accounting practices, science, appeasing the spirits . . . may seem natural—but only
205 to co-constructors of that culture. Distinctions between, for example, the observer and ob-
206 served, theory and data, fact and fiction may seem 'obviously true'—to the 'natives'. But
207 our constructionist arguments suggest the ever—present possibility of changed supplements
208 and of different constructions of what is 'real and good'. As we shall see, FMD websites
209 very often contain accounts using the discourses of science: scientific studies, statistics and
210 related themes—claiming truth or contesting the truth of some other voice. Other voices
211 offer other constructions, e.g. emphasising other values, particularised rather than general
212 issues, feelings, suffering . . . .

3.3. Construction processes are local–social and local–historical

214   Social constructions are a matter of *'what works' in some here and now performance*; we
215 are speaking of local and pragmatic issues. Our reference to 'local' is intended to contrast
216 with *general* or universal presumptions about what is real and what we can know (ontology
217 and epistemology). Further 'local' is to be understood as a social–historic quality. Talk of
218 'local' processes is meant to imply *ongoing* rather than trans-historical and either present
219 or past. So 'local–historical' should not be understood as reference to 'a present' in relation
220 to conventional constructions of past, present and future. Rather, what we have called an
221 act or text, *references ways of co-ordinating already in place* and, in principle, is *open to*
222 *new supplements* and changed ways of going on. This view of processes makes non-sense
223 (literally) of questions about beginnings and ends and makes a (more or less) temporary
224 punctuation of all claims to closure.
225   People show themselves to be locals by co-ordinating in ways that (locally) are deemed
226 relevant and good. For example, someone might write a paper or prepare the annual accounts.
227 If they depart too far from local–cultural conventions (e.g. by offering qualitative, narrative
228 accounts and no numbers) their actions may well be rejected as those of an outsider—as
229 ill informed and/or as just plain wrong. It is important to stress that these arguments do not
230 mean that 'anything goes'—as some critics have claimed (see discussion by Burr, 1995;
231 Gergen, 1994). On the contrary, setting aside[18] the presumption that nature—viewed as
232 how things really are—sets limits on human forms of life[19] makes prominent the limits
233 constructed and reconstructed in social relations, i.e. how things really are *made*. In a
234 relational constructionist approach, the limits to what might 'go' are conventional and in
235 ongoing (re)construction in relational processes. *They are none the less limiting*—as all will
236 know who have tried to change them.

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[18] Note, *not* declaring false—we have no warrantable basis for such a claim and have no need to make it. In
the present view, social constructionism is silent about relativism—its not an issue that arises within this style of
thinking.

[19] Please note the careful form of words. We do not claim that the presumption is false—we have no sure
foundations for doing so and would undermine our own arguments by such a claim. We merely note that it is a
presumption that we neither care to, nor need to centre in the context of our present interests.

237   *3.4. Multiple reality-construction processes*

238   The co-ordinations of which we have spoken make and remake social constructions as
239   *local realities*. We have implied that an act/text may or may not get supplemented and so
240   may or may not contribute to an ongoing process. Equally, an act may receive many different
241   supplements and so differently contribute to *multiple* local construction processes. In this
242   way, we can see that multiple constructions of reality may be *ongoing simultaneously*.
243   In this, 'relational constructionist' way of thinking we presume multiple, ongoing, reality
244   constructions rather than a singular, fixed, 'state of things' that can be more or less well
245   known. So, for example, we would talk of multiple 'selves' being constructed in multiple
246   ongoing relations—rather speak of a person as having an identity. The same goes for 'the
247   world'—which we do not view as a singular, fixed, 'something'—but as multiple, ongoing,
248   local, social constructions. In this way of thinking, *multiple realities* are *not* to be understood
249   as either variants around some transcendental truth or as individual subjective knowledge.[20]
250   Rather they are to be understood as multiple local construction processes that "go on" in
251   some sort of relation with each other. Relations may include, for example, ignorance (we are
252   unaware of some other realities); apartheid (e.g. we are aware of others as different and strive
253   to achieve separate existence), and dominance (we impose our reality on others, through
254   force of arms, economic means, legitimising accounts such as science or religion and so
255   on). Equally, relations could go on through dialogues—listening to other(s)—attempting
256   to keep space open for 'different but equal' rather than different and irrelevant, wrong,
257   evil . . .
258   As we shall show, discourses on FMD websites suggest many different constructions of
259   self–other relations. These include self as farmer and 'others' as bad scientists and/or as
260   misguided government, self as speaking the voice of Science in relation to 'other' as ignorant
261   public needing to be educated, and so on. These constructions both resource and constrain
262   how relational processes and constructions (including constructions of relations) continue.
263   This returns us to our earlier claim that not anything goes. To illustrate, if I construct myself
264   as a knowing scientist and 'other' as ignorant, needing to be educated, irresponsible, etc.
265   then this limits the need for dialogue and limits what I might try to achieve through dialogue.
266   Returning to the FMD websites, if DEFRA discourses knowledge as either false belief or as
267   'scientific', then their scientists are experts in relation to non-scientists. This being so, their
268   scientists may reasonably relate to ignorant others only to persuade them to act intelligently
269   (by their, DEFRA's, definition). When such relations are ongoing, there is little space for
270   their self–other or relationship constructions to change and little space for other possible
271   courses of action to be considered.

272   *3.5. Dominance relations*

273   The above constructions illustrate what some have called subject–object relations (e.g.
274   Dachler and Hosking, 1995; Fine, 1994). This "subject" construction constructs some Self

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[20] In other words, we are not speaking of subjective knowledge when objective knowledge also exists. Like relativism, subjective and objective knowledge belong to another style of thinking and not the present version of social constructionism.

275 as knowing about and as having warrants to achieve "power over" (Gergen, 1995) Other—
276 people, objects, and events—constructed (from the subject's standpoint) as knowable and
277 serviceable. Such conventions commonly are referenced, for example, in relation to narra-
278 tives of scientific authority, ownership, formalised hierarchical position (e.g. Government)
279 . . . perhaps locally accepted as validating a claim to know better and better able to decide
280 how to continue. So, for example, Tinker and Puxty (1995) chronicled the rise of positive
281 accounting theory (Watts and Zimmerman, 1986) and its widespread acceptance, which
282 in their view (but not their words) had the effect of achieving 'power over' and closing
283 down other possibilities. Social constructionism, by viewing brute "facts" and scientific
284 discourses as *constructions*, opens up possibilities. So, for example, subject–object rela-
285 tions and 'power over' now are *possible* but not necessary. Another possibility could be that
286 relational processes go on through bringing together multiple voices, constructing "power
287 to" rather than "power over", and constructing self and other as different but equal (Dachler
288 and Hosking, 1995; Gergen, 1995; Hosking, 1995; Hosking and Bass, 1998). Such a way
289 of 'going on' in relation could be regarded as an ethical choice of being 'with' other rather
290 than 'for' or 'against' other (see, e.g. Bauman, 1993).

291 *3.6. A relational analysis of voices and relations*

292 We shall continue by examining differing constructions of FMD, focusing on websites
293 that voice very different constructions of what is real (unreal) and good (bad). Discourses
294 are drawn from the following websites:

295 DEFRA (http://www.defra.gov.uk/); Sheepdrove Organic Farm (http://www.sheepdrove.
296 com);
297 Cullmaff (http://www.cullmaff.com/);
298 the British Tourist Authority (http://www.visitbritain.com/uk/fandmdisease.htm); and the
299 Countryside Agency (http://www.countryside.gov.uk/footandmouth/default.asp).

300 We examine:

301 (a) who is talking to whom—which Others are spoken of, i.e. put into relation (e.g. Gov-
302 ernment, NFU, Farmers, The Public . . .);
303 (b) the extent to which the website invites dialogue (e.g. through chat rooms), encourages
304 others to raise their voices (e.g. by adding comments to the site), or simply voices
305 statements as assertions of truth; and
306 (c) what kinds of relationships are in ongoing construction (e.g. competition for who is
307 right—whose voice should dominate . . .).

308 **4. Multiple voices construct the tower of Babel**

309 When FMD was detected in early 2001, one of the first voices to be raised was that
310 of the MAFF—which later became DEFRA. *DEFRA*'s website strikingly demonstrates
311 an emphasis on facts, scientific expertise, advise and information. It provides information
312 about the disease (what is FMD, current outbreak, signs, import/export issues); cases and
313 affected areas (situation reports, slaughter and disposal statistics, interactive maps); animal

314 movements (autumn movement, classification of areas, slaughter movements); regional in-
315 formation disease control and restrictions (strategy and method for control, restrictions on
316 farming industry); advice for farmers (protection the farm, recovery from foot and mouth,
317 animal welfare, payments and compensation), rural activities (visiting the countryside); and
318 contacts (helplines).

319   DEFRA, and individuals such as the Prime Minister and the Government's Chief Scien-
320 tific Advisor . . . tell others how it is and what to do. The Others spoken to are farmers, rural
321 businesses, the public, and tourists. Consistent with the presumption of the authority of
322 Government, joined with the authority of Science. DEFRA merely present an authoritative
323 voice—stating 'facts' concerning the disease and the actions taken—and does not attempt
324 to engage in dialogue with others. Discourses are presented as if the facts were beyond
325 dispute; validity is implicitly claimed through the discourse of Science. Given this, DEFRA
326 has no need to enter into dialogue but can merely provide information to anyone who needs
327 or wants it.

328   *Other voices* soon were raised to protest the (science based?) policy of slaughter and to en-
329 courage affected parties to act. We will look at two such sites: Sheepdrove Organic Farm, and
330 Cullmaff. Both invite readers to share their experiences of FMD and the Government's han-
331 dling of it. Three sharp contrasts with the DEFRA site can be identified. First, great emphasis
332 is given to personal experiences, feelings and emotions. Second, these sites invite contribu-
333 tions to the site and contributions in the form of protest—on farms, to government, via peti-
334 tions . . . Their discourses also emphasise facts and information—like the DEFRA site. But
335 now government facts are contested and the 'real' story is given, along with other relevant in-
336 formation to help the voicing of disagreement and to change the slaughter policy. Third, they
337 seek dialogue—inviting contributions from others—and by providing chat rooms. The au-
338 thors of these sites are farmers who have been affected by FMD, either directly or indirectly,
339 and are seeking to create an authoritative but oppositional voice to that of DEFRA. They
340 seek validation from others—both through their published discourses—and by showing that
341 others share similar views and that they are not alone but rather part of a larger community.

342   *Sheepdrove Organic Farm*[21] in a recent depiction of its site begins with the following
343 statement:

344   MAFF may have been culled but DEFRA continues the unscientific slaughter with a
345   vengeance. Stop the Slaughter—NOW.

346   This statement signals the dominant discourses characterising this website. Government
347 policy is criticised as grounded in "bad science".[22] A section is devoted to giving "The
348 science that MAFF doesn't want you to know"—where scientists and others express views
349 and present data that are contrary to Government policy. Government scientists, the Gov-
350 ernment, and the National Farmers' Union (NFU) are criticised.

351   *Cullmaff*,[23] like Sheepdrove, critiques Government policy and offers an alternative ac-
352 count of the "facts". The site strongly encourages action (e.g. through protest and petitions),

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[21] A similar example can be found from Warmwell Farm (http://www.warmwell.com).

[22] See sheepdrove.com/frontpage.htm, 11 December.

[23] The website title 'Cullmaff' is playing with the name of the responsible Government department: Ministry of Agriculture, Food, and Fisheries. It was indeed 'culled'—becoming the DEFRA.

353 and provides a great deal of information, e.g. about legal matters, about demonstrations,
354 and provides a help-pack for farmers about how to prevent infection. An enormous amount
355 of information is given—the latest site updates (e.g. slaughter figures, charity schemes,
356 demonstrations, press releases, key facts, inquiries, petitions that can be signed); advice for
357 farmers to ensure that vets visiting to blood-test wear FULL respirators.

358 Links are provided to other websites and email lists devoted to getting at the truth behind
359 the so-called "epidemic". The site also has an extensive archive of the way in which the
360 epidemic and its treatment has progressed which is used both as a record and a validation
361 (Derrida, 1996)[24] of the need for their site.

362 The Cullmaff site strongly encourages "readers" to participate in various ways. They
363 are urged to add their voices, for example, by sending in evidence (pictorial, video or
364 other) of the cruelty and miscarriage of the vicious culling policy—to be used to warrant
365 a demand for a full Public enquiry. Readers also may add to the site by sending stories of
366 their own personal experiences of FMD. For example, You can read stories (of a soldier
367 and the daughter of a farmer) about how unscientific the slaughter really is along with
368 stories of uninfected animals who were slaughtered. Readers are strongly urged to act
369 (report "witnessed cruelty or inhumane slaughter" (11 December), sign petitions, stop new
370 outbreaks, go to demonstrations, contact the government/labour) and to organise themselves.
371 Action is called for in order to provide a counterforce against the policy of the government.
372 The voices speaking through this site and others who are addressed as 'Us' are mostly
373 farmers, victims of the policy of the government, and anyone who is willing to take action; the
374 Government, Science, the NFU, "supermarket barons" are 'Othered' as wrong and culpable.

375 *In the Sheepdrove and Culmaff sites*, the discourse of science and talk of facts is common.
376 Constructions of FMD include an accounting in terms of numbers—slaughtered animals,
377 healthy animals killed, infected premises, legal costs of court actions, costs of compensation
378 . . . Disputed facts concerned issues such as virus transmission, environmental impact, the
379 value of alternative policies and practices such as vaccination. However, other constructions
380 also are prominent. The discourse of (bad) science now is joined by the discourses of cruelty
381 and suffering, trauma and distress—to animals and humans. For example, in a page devoted
382 to

383 10 simple demands" the webmaster writes "we, the British public, demand of MAFF &
384 the Government:

385 . . . recognise that the financial losses to meat exporters of losing Foot & Mouth free
386 status are tiny compared with the misery caused by the culling policy . . .

387 Here we find animals are othered, not as sources of financial cost and revenue, not just
388 as measurable facts, but:

389 animals are sentient beings and not just another commodity, to be destroyed at will to
390 achieve a political or financial advantage[25]

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[24] Derrida argues that the current obsession with archiving (particularly as enabled by electronic media) is not just concerned with the provision of a stored record but at the same times fulfils a psychic purpose of warranting the importance of the person undertaking the archiving.

[25] This is a reflection of the position taken by Peter Singer (1975) and revisited regularly thereafter. This argument has a long pedigree.

391   *Other 'official' sites* speak less to farmers and more to others who are affected by the
392   policy of banning people from entering large swathes of the countryside. Examples include
393   the British Tourist Authority (BTA) and the Countryside Agency. *BTA's website* is mainly
394   concerned with reassuring the public (tourists) that Britain remains a great holiday and busi-
395   ness destination. BTA would also remind visitors that the impact of FMD in the UK has been
396   widely exaggerated and that there are no restrictions on travelling to or within Britain, food
397   in Britain is both safe and plentiful, the vast majority of things are open, including historic
398   houses and national parks, FMD is not connected in any way to BSE, there is no evidence
399   of it being spread or contracted by tourists,[26] and less than 3% of British farms have been
400   infected. Furthermore the site provides links to regional information for tourist (Scotland,
401   Wales, Northern Ireland, and tourist boards within England, e.g. Cumbria), information and
402   advice for heritage, walking, cycling, horse riding, boating, fishing, caravanning, and links
403   to government sites.

404   *The Countryside Agency* (CA) is the statutory body working to conserve and enhance
405   the countryside; to promote social equity and economic opportunity for the people who
406   live there; and to help everyone, wherever they live, to enjoy this national asset. Its website
407   tells us that its aim is to achieve the very best for the English countryside—its people
408   and places. The CA is responsible for advising government and taking action on issues
409   relating to the social, economic and environmental well being of the English countryside.
410   The agency's website has a special section on FMD. This section highlights the opening up
411   of the countryside for tourists and business (which paths and trails are open in a particular
412   area). There is an interactive map that shows broadly what is happening in each county and
413   a link is provided to the local authority sites to find out in more detail what is happening
414   there. The site acknowledges that despite the restrictions (e.g. country code for use on
415   open public rights of way and access land) needed to control foot and mouth, there is still
416   plenty to do and see in the countryside. The latest news is provided (about the state of the
417   English countryside, opening of footpaths, comment on launch of the three independent
418   inquiries into foot and mouth and changes needed to secure the future of countryside). We
419   also see that the CA makes no attempt to invite dialogue. It merely presents an authoritative
420   voice—stating 'facts' concerning the disease and the actions taken—and does not attempt
421   to engage in dialogue with others. Discourses are presented as if the facts were beyond
422   dispute; validity is implicitly claimed through the discourse of Science. Given this, The
423   Agency has no need to enter into dialogue but can merely provide information to anyone to
424   needs or wants it.

5. Reflections from relational constructionism

426   Our relational constructionist thought style directs attention to how social identities and
427   relations are constructed—in this case—in written discourses. Discourses that are offered
428   as 'knowledge about' some Other—Government, animals, 'the current status of FMD' . . .
429   in the present thought style, also say something about Self and relations. We can examine

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[26] In actual fact FMD can be, and was, contacted by humans (in very small numbers) in this and previous outbreaks but no mention of this was made on this site.

430 these discourses to consider the following. First, we may reflect on the kinds of relations
431 that are in ongoing construction, e.g. between those making different knowledge claims
432 (constructions), for example, are they hierarchical and mono-logical or multi-logical? Sec-
433 ond, we may reflect on what gets locally warranted as real and good and how. For example,
434 are discourses of science and commerce, using numbers and scientific studies, more likely
435 to be socially validated by those able to decide on future course of action (DEFRA? the
436 Prime Minister?)? These are matters both of knowledge and of power. For this reason we
437 can also ask about the kinds of worlds that warranted accounts create—and the worlds they
438 make more difficult to create and sustain. Third and last, since we are speaking of social
439 realities and social construction processes we can ask how such processes could be *open to*
440 *new possibilities* rather than closed down by subject–object constructions. Are 'scientific'
441 data in the form of numbers *all* that are allowed as relevant and 'real'? What about partic-
442 ularised, local narratives that speak of feelings and experiences in qualitative rather than
443 quantitative terms? For one voice to amplify the former and mute the latter—and to do so
444 without dialogue—is to impose subject–object identities and relations.

445   The perspectives offered by these voices naturally differ and reflect particular interests,
446 as does there use of accounting information. Their differences reflect different accountings
447 for the effects of FMD and these are based upon their differences in interests, which in turn
448 reflects how the authors of the sites have been affected by the epidemic. For each of them
449 accounting is used as an ammunition machine rather than as a dialogue machine (Burchell
450 et al., 1980; Thompson and Tuden, 1959). The recognition that it is possible to account in
451 different ways for the same effect is, of course, not new. Indeed it can be argued that this
452 provides one '*raison d'etre*' for accountants and accounting as a profession. Neither is it
453 new to suggest that the inclusion of non-financial aspects of the effect of anything need be
454 taken into account. This *economic view of accounting* was challenged by Mishan (1967) but
455 previously by such people as Jedediah Strutt of Belper in the early 19th century (Crowther,
456 2002a) as well as by the proponents of social accounting (e.g. Dahl, 1972; Fetyko, 1975;
457 Solomons, 1974). Indeed, for the last 30 years many alternative methods of accounting have
458 been proposed regularly. For example, Tinker (1985) argues that conventional accounting
459 fails to account satisfactorily for the expropriation and reallocation of wealth between
460 various groups of the stakeholder community and also fails to satisfactorily account for
461 value added and value sacrificed. He argues that these failures lead to social alienation
462 amongst stakeholders and that there is a need to change accounting to meet the actual needs
463 of society. He proposed several alternatives such as emancipatory or social constituency
464 accounting.

465   *Organisational power relations and politics* has been recognised to be a part of the social
466 accounting process. For example, Covalenski and Dirsmith (1986) argued that, rather than
467 being an enabler of rational decision making, *accounting helps to construct reality* and is
468 used as a mechanism of legitimation for intended action. There is widespread agreement
469 that it is impossible to treat accounting in isolation from the social processes of which it
470 is a part, and agreement that economic theory is too superficial when it attempts to do so.
471 This point is argued by Aoki (1984),[27] who maintains that there are three groups of primary

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[27] He states that the traditional economic view of the firm as a black box with the internal design being irrelevant, run for the benefit of the shareholders, is inadequate for understanding.

472 concern in the firm—shareholders, workers and management—and that the interactions
473 between the groups (we would say 'voices') are crucial in determining the firm's actions.
474 Aoki argues that a bargaining process and power relations act as a means of resolution;
475 he names this process 'the collective game theory of the firm'. This kind of argument can
476 be readily extended to the discourses of FMD, voices, and power relations. However, such
477 an analysis requires consideration, for example, of who speaks for the animals, along with
478 consideration of other voices and discourses that resource and constrain how the process
479 'goes on' (e.g. Clegg, 1989; Gergen, 1995).

6. Constructing diversity and 'power to': a matter of ethics

481 In our relational constructionism, what some have called the "received view of science"
482 (Woolgar, 1990) becomes just one possible construction. This means re-contextualising: the
483 assumption of independently existing people and worlds (ontology); subjective and objec-
484 tive knowledge 'about' the world (epistemology); and procedures for producing objective
485 knowledge (methodology). Now multiple constructed realities (or 'logics') are possible,
486 as are hierarchical (mono-logical) and heterarchical (multi-logical) relations (Dachler and
487 Hosking, 1995).[28] Constructing heterarchy means letting go of dualist distinctions between
488 the knowing, influencing subject (scientist, government official, professional accountant)
489 and the knowable objects of their activity; it also means viewing knowing as a reality
490 construction process. In this view, methodology is not simply a technical procedure that
491 produces facts (independent of value) and therefore independent of ethical concerns. Our
492 relational constructionist thought style assumes *multiple local social realities*. Relations
493 between these may be *mono-logical or multi-logical.*
494 In multi-logical processes all participants have a voice and may define what is counted as
495 'a fact', what is 'going on', what's value-able, how it should be valued . . . All participants
496 have to work with local, multiple, and cross-cutting discourses. Put very simply, relational
497 processes might warrant one voice at the expense of others (power over) or enable multiple
498 voices and so enlarge many possible worlds (power to). The latter requires dialogue—but
499 this does not mean talk 'of any old kind'. Rather, "dialogue" is a special kind of relational
500 process. It is a way of relating that can be broadly contrasted with "destructive debate"[29]
501 (see Chasin et al., 1996; Isaacs, 1993). Dialogue involves, for example: respectful listening
502 for understanding and insight; learning about how others view some issue on which Self
503 also has a position; learning about underlying assumptions (Isaacs, 1993) by which Self and
504 Other are connected . . . to construct a different kind of relationship which loosens notions
505 of right–wrong, better–worse . . . , i.e. to shift from processes that (re)construct hierarchy
506 and power over to 'different but equal' relations.
507 How then can the processes of accounting be multi-logical, dialogue differences, and so
508 construct 'power to'? In our view, many proponents of social accounting invariably start
509 from the position that there is a single truth that can be accounted for. Consequently, the

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[28] No doubt this is an enormous simplification but we don't have the language tools for greater differentiation.
[29] Dialogical practices rather than destructive debate would seem to constitute a valuable change for the ways of going on in the British House of Commons.

510 issue becomes one of deciding whose viewpoint is paramount and which issues should be
511 incorporated.
512 The purpose of this paper has been to explore the potential of a relational constructionist
513 thought style in relation to social accounting. This thought style views social realities as local
514 to particular historical–cultural ways of 'going on' in relation. This, in turn, situates con-
515 structions of self, other, and relations in the con-text of particular local–cultural–historical
516 practices. Relational constructionism does not require (or indeed think it possible) that
517 accounting practices must separate 'internal', 'explicit' knowledge represented through
518 accounting, from tacit knowledge, understood as part of organisational culture. Equally,
519 relational constructionism lets go of the assumption that 'the organisation' is a bounded
520 entity that can be accounted for, apart from 'its environment'. Last, the present version of
521 relational constructionism also lets go of the assumption that accounting represents some
522 singular, independently existing state. We are *not* proposing that social accounting should
523 now be thought of as representing a complex topological environment (Serres, 1997) or con-
524 sidering how that knowledge might be generated and included (see, e.g. Crowther, 2002b).
525 Rather we *are* proposing that accounting be considered as a social practice that constructs
526 (rather than represents) realities and relations. The challenge becomes one of finding ways
527 to enable multiplicity and 'power to'.

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