

**The (re-)construction of accountability:  
discursive space, habitus, and reflexivity**

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## Abstract

The thesis explores 'discourses' on accountability and their congruence with current debates on corporate social responsibility. It draws attention to how the formal accounting discourse on accountability privileges the merits of a 'plural liberal' approach, and how this undermines what is to be done to establish democratic relations between corporations and their 'stakeholders'. The liberal discourse is interpreted as that concerned with the 'administration' of communicative practices in institutionalised rules and procedures. It is argued that liberals impose boundary conditions on accountability in which communication is linked to an 'information processing' methodology. This prompts accountability to be analysed in terms of informed decision-making in economic markets or formal regulatory contexts. Responding to this, the thesis draws attention to the manner in which accountability has been analysed as a lived 'organic' practice, relying more on 'sense making' than information processing behaviour. Links are established between a sense making approach and a 'radical' (post-liberal) approach to engagement and 'praxis'. A definition of praxis is drawn by exploring in depth the foundations of Pierre Bourdieu's critical sociology. Particular emphasis is placed on the dynamic Bourdieu hypotheses between the 'field' and the 'habitus', and his idea that changes in the discursive space can be prompted by and prompt changes in a social, cultural, or political habitus. Bourdieu's work is compared to other related theories of 'reflexive' change – in particular those of Beck, Giddens, and Lash – and related to Lash's distinction between cognitive, aesthetic, and hermeneutic reflexivity. Together, these theorists provide a framing mechanisms for analysing accountability in terms of institutional 'adaptation', 'cross-control' amongst experts, and 'community participation', and evaluating the extent to which different forms of communication sustain emergent social movements. These ideas are applied to the communicative practices associated with accountability, and used to inform the idea that non-administered communicative forms could facilitate the transfer of peripheral discourses to the centre of the political space.

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# INTRODUCTION

One could argue that modern capitalism installs and legitimates an approach to accountability whose attributes are 'captured' by conventional systems of corporate accounting. Conditioned by such systems, accountability becomes reduced to a twofold process: where information on a corporation's performance is disseminated to interested parties and stakeholder groups, and is subsequently used to inform their behaviour responses, their decisions, and their concomitant action. More recently, such systems have been 'extended' to reflect the fact that many corporations are now exceeding the requirements of financial (or market-led) disclosure, and beginning to systematise a response to growing demands for social or environmental impact information. This is the basis of the 'social accounting project', which has been forwarded as a legitimate route towards enhancing the accountability of the modern corporation. For example, several reformists in this area – including liberal accounting theorists – now hold that the expansion of existing frameworks for reporting on corporate performance could produce gains in the accountability of those corporations adopting these frameworks. Indeed, reformist-oriented research that subscribes to a 'liberal' model of accountability has sought to show that enhanced corporate disclosure could facilitate (agency-level) behavioural adjustments around new categories of knowledge.

Leaving aside the hypotheses forwarded by liberal theorists, several problems have ensued from the fact that accounting research, reformist or otherwise, tends to see accountability as synonymous with the provision of information and its informed use. The situation that arguably ensues as a consequence of this alignment will be a primary focus of critique in the following thesis. Thus, the thesis begins with the idea of an institutionalised process through which the meaning of accountability is defined, crystallised, and embedded in practice. The consequences of this process – extensively revealed through the work of critical accountants – are taken to be similar to what sociologists describe as the 'mystification' of social conditions.

It will be argued that a theory of mystification can be related, on several interconnected levels, to the study of accountability in the modern corporation. On the one hand, liberal theorists control the debate on macro-level accountability, supposing that the practices associated with enhancing accountability are related to information being produced and processed by agents. On the other, critics of the liberal position problematise this arrangement by showing how the 'use-value' of information is always contingent on what information comes to 'symbolise' (or mean) in the broader political space. The following

thesis draws on this debate between social and critical accountants, and explores how sociology can be used to inform an alternative (possibly combined) perspective on the enhancement of accountability. Highlighted as significant are those sociologists, who in drawing from 'ethnomethodology', understand accountability as not merely a procedural process of codification and disclosure, but an evolutionary condition conducive to the workings of an active and participatory democracy.

The following thesis explores how general theories, conceptual frameworks, and methodological positions – drawn from sociology – can be used to inform reformist-oriented accountability research.<sup>1</sup> For the most part, this involves explaining the underlying relations between accountability systems and 'situated' communicative practices, and then studying these relations in a general sociological theory of social practice. The thesis combines material supplied by critical sociology, and imports several concepts from the sociological work of Pierre Bourdieu (1930-2002). These include his core framing concepts (e.g. the concept terms of 'field' and 'habitus') and the framework of relations that he establishes between critical theory and the use (and abuse) of 'epistemological' capital (see Bourdieu, 1990a, 1990b, and Bourdieu 1991).<sup>2</sup> Over the following six chapters, Bourdieu's work is treated as an 'archetype' for analysing the accountability of the modern corporation and problematising those applied elements of accountability practice subsumed under the umbrella of 'corporate social responsibility'. The body of work Bourdieu bequeathed to sociology is discussed in order to assess the suitability of his methodological and theoretical positions for studying those practices related to the enhancement of accountability. Particular focus is placed on Bourdieu's tendency to articulate the 'intuitive' dynamics of social, cultural, and political engagement. This draws attention to how some of the noted problems with reformist-oriented accountability research could be addressed through amending the manner in which the meaning of accountability is applied in this research domain.

## Motivations and Intentions

The following thesis 'documents' the results of exploratory research into the accountability of the modern corporation and the relation between accountability and

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<sup>1</sup> Of importance is the assumption underpinning this starting-point; that the process leading to the capture of accountability is better explained using frameworks borrowed from critical sociology than those traditionally available to accounting theorists.

<sup>2</sup> Bourdieu's work will be employed to explain the problems associated with the accountability of the modern corporation. This marks a contribution to the accounting and other business-related literature on accountability, since it lacks a full discussion of the implications of his work. Given Bourdieu's importance to modern social theory and his status as a major social theorist, there is, it is felt, room for a debate on the points he raises.



corporate social responsibility. The research is motivated and led by the conviction that existing research on the subject of accountability suffers, for the most part, from underdevelopment, and is evidently ignorant of many material aspects of accountability practices. It is thought that explanations previously offered for the 'dynamics' of accountability are incompatible with important aspects of contemporary sociological theory, particularly the proclivity (amongst sociologists) to approach the social world in terms of self-adaptive and 'reflexive' systems (see Beck et al., 2003). Responding directly to this conviction, the thesis intends to examine the details of an emergent sociological discourse on reflexivity, and the close relation this discourse holds to the work of Bourdieu.<sup>3</sup> This then provides a framework in which to explain the limitations of theoretical positions commonly associated with accountability and corporate social responsibility. Previous research (in this area) is used to constitute 'empirical material'<sup>4</sup>, and to hypothesise 'the problem' in terms of an over-reliance on frameworks, systems, and procedures, administered by institutions and related to 'mechanistic' processes. This particular use of previous research will be discussed in the opening chapter, where the methodological basis from which this use is derived is defended as a legitimate approach to theory development.

The thesis considers the fact that mechanistic processes only become part of accountability when accountability is examined through a 'pre-reflexive' lens. This lens prompts theorists to focus, to a considerable extent, on the dynamics of information 'provision' and the facilitation of 'informed' choice. This 'diagnosis/prognosis' is outlined early in the written thesis, and related to a critical review of existing literature on accountability. It demonstrates that the conceptual frameworks commonly applied in this area are governed, almost exclusively, by the idea of social agents using information to facilitate 'socially-responsible', 'ethical' and 'sustainable' action as a consequence of better, and more informed, decision-making. It is argued that these frameworks pose problems for development because they encourage researchers to assume that gains in accountability are the result of more (pertinent) information on corporate activities. Researchers could be led to believe (somewhat problematically) that refining existing categories of corporate disclosure could perhaps solve the problems associated with a hypothetical 'social contract' detailing the

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<sup>3</sup> The larger body of work developed by theorists of reflexivity will be explored in more detail in the second half of the thesis. Notably, the contributions of Beck, Giddens and Lash to a discourse on 'reflexive modernisation' (see Beck, Giddens & Lash (Eds.), 1994, Beck et al., 2003, Giddens, 1990, and Lash, 1993) were analysed prior to the analysis of Bourdieu's position on reflexivity (see Bourdieu, 1990b). Their initial centrality was replaced by a focus on Bourdieu's work, which it was felt provided a more complete explanation for how reflexivity could be applied in social research. The relationship between Bourdieu's work and that of contemporary theorists of 'reflexivity' is best articulated by Lash (1993b, and 1994). This close relationship will be explored in more detail later in the thesis, and related to Bourdieu's work on 'reflexive sociology' (see Bourdieu, 1990b, Bourdieu & Wacquant, 1992).

<sup>4</sup> For example, Alvesson & Sköldbberg (2000) argue that empirical material can be employed reflexively, and can be used to represent the position adopted in an existing analysis rather than a particular type of 'factual' material on the subject.

individual corporation's responsibility to stakeholders (see Gray et al., 1988).<sup>5</sup> For the purposes of the thesis, this diagnosis is illustrated in an extensive inquiry into recent accounting and 'business-related' research preoccupied with issues, projects, programmes and reforms related to the accountability of the modern corporation. Particular interest will be directed at the manner in which this research domain has become consolidated around a policy-level narrative on corporate social responsibility (see Roberts, 2003).

The interpretations that are drawn from (literature-based) empirical material will be iteratively refined as the exposition proceeds, in an attempt to mimic how these interpretations evolved as part of the research process itself. The mid-point of the interpretative process is represented by a seemingly bleak prognosis of the problem at hand, which is illustrated in the intermission between Chapter 3 and 4 (see below). In this prognosis, dominant discourses on the enhancement of accountability have the effect of diverting accountability research away, for the most part, from addressing real social problems. This observation builds on problems already noted in the literature, where conventional methodologies come to legitimate a 'distanced' approach to academic engagement and 'praxis',<sup>6</sup> which does little to ameliorate the apparent erosion of accountability. Following this critique, the development of the thesis rests on the development of means to confront (theoretically) this dilemma and draw attention to alternative ways of thinking about the practices associated with a situated and reflexive system of accountability. The intention is to substitute the conventional approach to accountability research, which focuses on the phenomena associated with providing an administered description of events, with an approach that links cognitive activity to individual and social praxis. This entails challenging those communicative forms that apparently qualify as objective accounts, and questioning what formal, administered, accounting practice has to do with the (ostensible) enhancement of accountability.

It is expected that the results of this particular inquiry will contribute to an interdisciplinary project inspired by the importation of critical sociology into the area of 'social' and 'critical' accounting. Since the discourse on corporate social responsibility traverses both these disciplinary spaces, the interdisciplinary approach adopted demarcates the specifics of the academic contribution on offer. It builds on previous research on

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<sup>5</sup> Of note is that it is common for conventional research on corporate social responsibility to rely on corporate disclosure as empirical material. This differs from the case outlined above, where the theoretical literature constitutes the empirical material for a 'meta-theoretical' investigation (see below).

<sup>6</sup> It could be argued that since the importation of Foucault into critical accounting research, there has been much discussion surrounding the term praxis. As emphasised by the scope of this debate, this term can mean many things to different people. It is often applied to address what people 'do' in response to what they think needs doing. The problem is that this understanding of praxis is often applied in (data-oriented) accounting research to cover the 'thinness' of empirical findings. A more acute definition can be inferred from Bourdieu. Bourdieu implies that the idea of praxis draws attention to the fact that what people think depends on what they do. Hence, if all one does is think then thought itself will be entirely speculative, because it misses the fact that the object of reflection (e.g. capitalist society) influence why one thinks about something in the first place.

accountability, in particular that which advocates developing a 'sociology of accounts' to inform the applied value of active and potential discourses on practice. With these directives in mind, the thesis employs sociological texts to inform an alternative perspective on the accountability of the modern corporation. It uses these texts to argue for an alternative approach to critical research on accountability, and for applying a reflexive model of academic engagement to policy-led and praxis-based research on corporate social responsibility. The intention is to direct this research towards an alternative discursive position that is based on the particular 'brand' of critical theory advanced by Bourdieu. Through clarifying the relevance of Bourdieu's concept terms and his views on reflexivity, it is argued that alternative perspectives on the subject (i.e. accountability) can be linked to a reflexive theory of knowledge production.

### Plan of exposition

The following thesis is divided into two main parts, each of which focuses on a different aspect of Bourdieu's sociological work. The first part (comprised of the opening three chapters) uses his work as the framework for a 'methodological' critique. The second part (comprised of the latter three chapters) evaluates Bourdieu's explicit proposal for an alternative, and apparently 'reflexive', theory of and approach to social change. It will be argued in 'Part I' (Ch. 1-3) that given the discursive context of current debates on accountability, it is unlikely that effective theoretical or political frameworks will be produced to promote or 'enhance' the accountability of the modern corporation. This is assumed the case regardless of how accountability is conceptually defined and linked to communicative practice. It will be argued in 'Part II' (Ch. 4-6) that the limits of the dominant discourse on accountability practice cannot be overcome through refining the 'terms-of-reference' of the various internal debates on enhancement. Instead, it is considered that what is required (aside from and including this iterative refinement) is an alternative approach to knowledge production on the subject (i.e. accountability) itself. The following thesis constructs a possible alternative using a general theory of reflexivity. It creates links between discourses on accountability and existing sociological work on the concepts surrounding reflexive methodology, theory, and practice.<sup>7</sup>

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<sup>7</sup> The two stages of discussion relate respectively to diagnosing the problem, and to revealing the importance of a reflexive approach in shaping the direction and power of this particular research agenda. The idea is to use the notion of reflexivity as a means to link methodological critiques to alternative perspectives on knowledge production. Diagnosing the problem requires incorporating the concept of reflexivity as a methodological lens, and using it to inform a particular approach to critical theory. Theory development involves turning the attention to contemporary theories of reflexivity, and highlighting the various levels at which reflexivity operates and how each of these levels can be related to a discussion on social, political and cultural change and transformation.

The internal elements of these discussions draw on framing concepts prevalent in sociological theory and coming to bear on Bourdieu's work. Each chapter in the thesis clarifies the high degree of 'synchronisation' arising between discourses on accountability and the narratives on social order and/or social change arising from contemporary sociological literature. At each stage, and in each chapter, the intention is to critique, methodologically, the assumptions underpinning previous research into accountability, its enhancement, and its role in controlling extant corporate behaviour. The motivation for critique will be discussed in terms of Bourdieu's perceived conviction that critical theory must be about creating 'homology' across discursive and disciplinary contexts (see, for example, Bourdieu, 1988, p. 173). The discussions advanced earlier in the thesis draw attention to an apparent need to 'broaden' the epistemological framework for knowledge production on accountability. As argued, this requires constructing an unconventional methodological context in which to consider how certain practices associated with accountability presume a particular, and situated, 'experience' of the social world. Throughout the analysis of previous research, attention is repeatedly drawn to those methodological positions that would apparently ease the 'adaptation' of accountability research in such a way as to allow it to include this approach to knowledge production and action.

In the writing of the thesis, there is a purposive attempt to prevent the academic vernacular from obfuscating the subject under inquiry. For these purposes, the 'style' of argument switches between 'academic' data (i.e. previous research) and more 'down-to-earth' observations of everyday phenomenon related to the subject. This approach is also informed by Bourdieu's approach to critical theory (in particular, Bourdieu et al., 1999). It draws attention to the debate on academic 'praxis', and the idea that critical theory, to achieve real effect, must be transferable between the academic and political domains. This later, political, space is understood in terms of Bourdieu's concept of "habitus" (see Bourdieu, 1990a, b). The more 'down-to-earth' illustrations contained in the thesis (in particular in the 'Intermission' between Part I and Part II) can be interpreted as pointers towards possible empirical studies that could elucidate the relevance of a 'situated' and applied critique. This approach to praxis is implicit to the thesis, and relates to the assumption that intellectual products can (and perhaps should) perform roles that are not directly related to academic inquiry. In methodological terms, this approach is clarified in the opening chapter, which defends the use of previous research as empirical material, and explores the apparent link between sociological analysis, policy formation, and academic praxis.

Chapter 1 focuses on a pertinent methodological discussion relating to why social-scientific research often fails to acknowledge the 'socially constructed' nature of discourse,

and why, consequentially, knowledge producers may lack an awareness of the ideological constraints that shape their views. It is argued that 'middle ground' accountability research displays a particular disposition, which relates to the use of 'information processing' metaphors and results in an over-reliance on the formalities of rules and procedures. This discursive context (and the research methodology it legitimates) is discussed with reference to Bourdieu, and in a way that parallels his general critique of the reproduction of inequality (see Bourdieu, 1998a, Bourdieu et al., 1999). Particular attention is given to the manner in which Bourdieu deconstructs the 'neo-liberal' discourse on order and locates neo-liberalism as the driver of economic and institutional reproduction. The relevance of Bourdieu to the study of accountability is ascertained by emphasising how this dominant neo-liberal 'way of life' sets boundary conditions on the what can be imagined in the discursive and political space. From this position of emphasis, several reasons are proposed for why accountability does not always operate as predicted via conventional research methodologies. Likewise, proposals are considered that are related to the rectification of this situation and the adoption of a non-procedural and 'reflexive' approach.

Notably, the opening chapter, as well as engaging in a general methodological discussion, explores Bourdieu's sociological 'strategy' and his implicit approach to social change and 'praxeology'. It is argued, via Bourdieu, that what conventional approaches to accountability research imagine as possible prefigures (and limits) the production of accountability practices. The intricacies of this argument are discussed with reference to Bourdieu's core methodological texts (see Bourdieu 1990a, b), and the parallels between these texts and his apparent manner of intervening in the political space (see Bourdieu, 1998a, b, and Bourdieu et al., 1999). The references contained in these latter works are imported as a way of highlighting how critical theory can be used as a tool for political mobilisation and, therefore, how Bourdieu's approach to sociological work may apply to accountability. Bourdieu's potential contribution to the discourse on accountability is explored on two levels. These relate first to methodology and to Bourdieu's particular approach to studying the social world, and then, in a more politicised context, to his 'conspicuous' approach to critical theory and academic praxis.

Chapter 2 considers the extent to which critical research on corporate social responsibility can be informed by the 'accounting' and other relevant 'business-related' literature on accountability. Bourdieu's understanding of the use (and abuse) of "epistemological capital" (see Bourdieu, 1990a, 1991) is used to position the various 'dimensions' of accountability considered in previous research. Distinctions are made between different approaches to accountability, and 'dualisms' used to highlight the discursive conflicts which characterise those practices related to the 'discharge' of social responsibility. Accordingly, the review of previous research verifies what has already been

said about the worrying alignment of 'plural liberal' philosophy with the validation of enhanced disclosure practices as an efficacious means to 'enhance' the accountability of the modern corporation (see Adams, 2002, Cooper & Sherer, 1984, Everett, 2003a, Everett & Neu, 2000, Hines, 1991, Hoskin, 1996, Lehman, 1999, Mouck, 1995, Neu et al., 1988, Owen et al., 2000, Puxty, 1986, and Roberts, 2003). Alternative strands for development are cited in those elements of 'critical accounting' theory that highlight the congruence between cultural practices, cultural critique, and participation in the social construction of reality (see Arrington & Francis, 1993, Lehman, 1992, Lehman & Tinker, 1987).

The problems with past research are diagnosed with reference to the proposed distinction between 'mechanistic' and 'organic' modes of accountability (see, for example, Hatherly, 1997, Roberts, 1991, and Munro, 1991). It is argued only the former relates to information being processed with reference to hierarchical structures and contractual obligations. Thus, those aspects of accountability research that adopt such reference points also have the effect of maintaining illusive divisions between so-called 'expert' and 'lay' judgement (see Power, 1997b). The latter (organic mode) avoids this relation, and its apparent problems, by referring to accountability as a 'sense making' process whereby power is exercised through agents interacting with communicative practice (see Ahrens, 1996, Cousins & Sikka, 1993, Czarniawska-Jeorges, 1996, Hoskin & Macve, 1986, Munro, 1996 and Roberts & Scapens, 1985). Significantly, and with reference to the cited authors, it is noted that studies of accountability in organisational contexts have evidenced awareness of mechanistic and organic modes. However, the study of macro-level or 'corporate' accountability remains arguably constrained by a historical (and often a more pragmatic) discourse on 'proceduralism' (see Lehman, 1999). It is argued that this discourse, and the theorists that assume the position it promotes, draws attention away from how accountability research can contribute to transforming institutional arrangements when it facilitates social preferences being actualised by social agents.

Chapter 3 explores in more depth the dynamics of the discursive space related to corporate social responsibility and its conformance to different positions on the 'enhancement' of accountability. This is done by mapping three distinct discourses on accountability, and constructing a taxonomy in which to ground the diagnosis of the problem. Specific segments of the literature on the enhancement of accountability are explored with the view to explaining the relations between these discourses, and their individual relation to the development of new 'communicative' practices. The first two discourses are related to 'neo-liberal' and 'liberal-democratic' positions on accountability, the latter of which has been considered as a viable extension to the former. Liberal theories of democracy, and their association to the development of a 'social accounting' project, are identified as the dominant change narrative finding application in the 'centre' of the political

space (see Bebbington & Gray, 1993, Gray, 1992, Gray et al., 1988, 1991, 1994, 1995, 1996, 1997, Gray & Bebbington, 2000, Owen et al., 1997 and Patten, 1991). The hypotheses constructed by these theorists can be (and are) contrasted to the critique of the liberal position that has arisen from the 'critical accounting' project (see Cooper, 1988, Lehman, 1999, Puxty, 1991, Tinker et al., 1991). It is argued that these (latter) theorists develop alternatives to the dominant liberal 'politics-of-the-centre' by situating their critiques at the peripheries of the political space. Significantly, this leads them to theorising a 'radical' position on accountability that can be likened to Bourdieu's position on critique being a precursor to political mobilisation.

There is an 'Intermission' between Chapter 3 and 4, which is intended to clarify the situation mapped to this point. This consists of a creative empirical account, which adds value to the thesis in the form of a more situated critique. While this critique, articulated in this way, does not constitute an integral component of the exposition, it still serves a threefold purpose. In the first (functional) moment, it illustrates the positions in the discursive space that have been part of the previous mapping, and considers how these positions could be applied in a localised setting that is defined by spatial proximity. This gives an indication as to one of the types of 'field' study that would be legitimate in the context of a 'critical anthropology' of accountability practice. The methods employed are ethnographic and autobiographical, and draw on Dervin's (1999) position on reflexive methodology. Here, the actor is privileged as a theorist of her or his own world and the theorist (author) is considered as not only a theorist but also an actor.<sup>8</sup> In the second (critical) moment, the illustration attempts to reveal the insights to be derived from a situated deconstruction of taken-for-granted meanings of accountability and with particular respect to a reflexive observation of power (see Dervin, 1999 and Alvesson & Sköldbberg, 2000). In the third (reflexive) moment, it illustrates the missing space in the theoretical literature, and thus the particular gaps that exist between theory and practice.

Chapter 4 outlines a conceptual framework within which to locate the philosophical epithets of a reflexive approach. This framework draws heavily on Bourdieu's direct references to reflexive processes, and uses these to explain some of the variables/problematics introduced through the review of research. This begins with the concept of 'legitimation', and the idea that many programmes associated with the enhancement of accountability do more to legitimate (than they do to reform) extant corporate behaviour (Neu et al., 1998). In response to this, an alternative perspective is developed which draws on the distinctions between Giddens's (1984) model for 'structuration' and the more dynamic process that Bourdieu (1991) associates around the

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<sup>8</sup> This position is outlined in Chapter 1. It also draws on Alvesson (1996) and Alvesson & Sköldbberg's (2000) analysis of reflexive research methods.

'mystification-demystification' (critical hermeneutic) cycle. It is argued that the 'institutionalism' of Giddens's model reinforces the role of expert systems in the relation between political action and social institutions. On the other hand, Bourdieu's model for 'demystification' resembles the basis of a non-administered, and non-institutionalised critique, which it is argued could assist in the construction of a new 'politics of praxis' in accountability research (see Tinker & Gray, 2003).<sup>9</sup> In conclusion, the chapter reflects on these ideas in the context of recent developments in the area of social audit, and the 'alternative' practices of 'silent' and 'shadow' accounting (see Dey, 2003, Everett, 2003, and Owen et. al., 2000). These alternatives to the conventional liberal approach towards the enhancement of accountability are evaluated in line with the framework informed by Bourdieu, where reflexive change demands alternative practices that operate somewhat independent of their targets (see Bourdieu, 1990a, p. 135).

Chapter 5 draws attention to the various programmes of social resistance theorised by critical sociologists and used to aid the construction of new discourse on reflexive social change. The integrated work of several critical sociologists is incorporated into the thesis and used to reflect on a social and political space characterised by 'self-adaptive' relations between institutional and non-institutional agents.<sup>10</sup> Using Beck's theory (and the similarities between Beck and Giddens) as a baseline for examining reflexive processes, the chapter evaluates the extent to which accountability can be applied in a manner that ensures it evades being 'captured' by expertise. It is argued that Beck informs the idea that new forms of accountability emerge following atomisation, when individuals take measures to reconstruct their own biographies and re-enact their life-narratives.<sup>11</sup> These reconstructions and re-enactments apparently occur through new forms of social intervention, where new communicative modes are used to direct purposive action.<sup>12</sup> Expanding on this idea, the chapter explores Lash's contribution to the debate on 'reflexive modernisation'.<sup>13</sup> This draws

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<sup>9</sup> Bourdieu's framing concepts of field and habitus, and the implicitly reflexive relationship he constructs between the two, are used to inform a new way of thinking about critique as a transformative object. It will be argued that Bourdieu interprets reflexive critique as contributing to new ways of seeing and doing in the political space, which subsequently bringing change at the level of discourse.

<sup>10</sup> This draws on contemporary theorists of reflexive modernisation (see Beck 1992a, 1992b, Giddens 1990, 1991, and Lash 1993a). Particular attention will be directed at the ideas communicated through Beck's (1992a) metaphor of a 'risk society', in which the political space apparently consists of 'informed' individuals who create powerful means to evaluate expert knowledge. These conditions will be incorporated into previous debates on accountability, and related to the practice of 'epistemological scepticism'.

<sup>11</sup> Atomisation refers to the breakdown of traditional social structures, the withdrawal of the state, and the creation of a (ostensibly) autonomous individual agent. Atomisation follows the 'neo-liberal' doctrine of freedom, which is discussed in more detail in Ch. 3.

<sup>12</sup> Here, new forms of counter-expert knowledge accumulate around the peripheries of social fields, and innovative techniques allow this knowledge to augment social capital. This creates new epistemological ground in which to negotiate embedded contracts and reform institutionalised procedures.

<sup>13</sup> The social order Lash (1993) outlines in 'Reflexive Modernisation – The Aesthetic Dimension' (1993a), and with Urry (1994) in their 'Economies of Sign and Space', is in fact a society characterised mostly by 'disorder'. Lash (1993) argues that Beck (like Giddens) only theorises a particular strand of reflexive cognition: where critique is by the universal and of the particular. Thus, Beck apparently does not account for the fact that while traditional institutions may recede in the wake of atomisation, they are replaced with quasi-autonomous, yet still fully administered, information structures.



attention to the idea that cognition often stops at the 'aesthetic', and that aesthetic modes of communication help social agents to manage the complexity of a social world pervaded by information. It is argued that Lash's position informs another dimension of reflexivity that holds more in common with Bourdieu's understanding of reflexive critique. This position, it is implied, could be used to inform alternative approaches to enhancing accountability, which are testimony to the distinction and relation that Bourdieu establishes between expert ('scientific') and individual ('narcissistic') reflexivity.

Chapter 6 explores the idea that the procedures of cognitive and aesthetic accountability are always underpinned by a non-procedural form of hermeneutic interpretation. The hermeneutic cycle is applied to accountability through the notion of 'dialogic' communication.<sup>14</sup> It will be argued that such forms of communication are seen as an integral part of accountability in that they form the base element of cohesion in social communities. They reflect back on what ethnomethodologists describe as the 'feeling' of belonging, mutual understanding, solidarity, and trust, that are the base components of social cohesion. The chapter reflects on this idea, and considers whether a hermeneutic approach to research would bestow accountability researchers with a new understanding of the base relations already established between corporations, institutions, sub-politics, and individuals. This draws attention to the fact that these relations, and their associated systems of accountability, are often sustained in the absence of procedures.<sup>15</sup> It is argued that this situation is often overlooked in the construction and legitimation of a liberal approach to accountability. Indeed, it appears that the more liberal theorists attempt to link the enhancement of accountability to information processing and use, the more they appear to disconnect it from the dialogic processes that establish themselves prior to any cognitive mode of reasoning. Thus, repositioning 'enhancement' in line with a post-liberal and hermeneutic approach would require re-connecting research on accountability to these pre-cognitive and non-procedural processes.

The chapter concludes by drawing on various aspects of communitarian sociology and political theory, noting how it provides insights into 'reinventions of community' as they occur perpetually in late modernity (see Etzioni, 1995, Rose, 2000, Taylor, 1994). This helps to establish the theoretical stage from which ideas of community and citizenship have come to inform new theories of accountability (see Lehman, 2001). It is argued that a 'communitarian' approach to accountability would refocus critical research on points of engagement between agents in the political space (theorists, educators, corporations,

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<sup>14</sup> Dialogic communication can be thought of as involving a certain form of information that is non-descriptive, non-administered, and less coercive in its effect, and which embodies the principle of polyvocality. This draws on the idea that often communication does not try to disrupt embedded knowledge, nor does it place embodied critique in opposition to embedded description, but conveys a sense of ontological 'being in the world'.

<sup>15</sup> This argument is built by leaving aside notions of field and capital, to focussing instead on the idea that 'background dialogues' operate to build shared meanings through the habitus of lived practice.

consumers, and activists). This would subsequently restore a base understanding of how accountability exists as the lived experience of a community.<sup>16</sup> Drawing finally on Rose (2000), it is argued that the language of community can be used to locate new strands of participative democracy in an “extra-political zone of human relations” (p. 1400). The ‘communitarian’ turn in accountability could subsequently be reflected in forms of research that first sought to understand the needs of a particular community, and then refocus these requirements as the target for political action. This would then create the necessary conditions for Bourdieu’s “ecological” reflexivity (as distinct from scientific and narcissistic forms), and the necessary connection to the critical anthropology that is the basis of Bourdieu’s praxis.

### Outline of proposed contributions

The main contributions of the thesis can be viewed, in effect, as methodological contributions. They emerge in the form of a framework for accountability research and practice, which associates social change processes (related to the ‘enhancement’ of accountability) with a reflexive approach to knowledge production on the subject. This framework is informed, for the most part, by an interpretation of Bourdieu’s particular approach to ‘critical theory’.<sup>17</sup> Of note is that there is no singular critical theory and, in general, critical theories (like Bourdieu’s) can be described as ‘framework theories’ of knowledge construction under modern capitalist society. It is assumed that the development and application of a critical theory (in any particular context) blurs the boundary between methodology and theory. Hence, the outcome is neither a new theory (per se) nor an alternative methodology. In fact, the main contributions of the proposed thesis can be considered ‘critical-theoretical’.<sup>18</sup> These contributions are derived from a fundamental critique of the methodological frameworks applied in reformist-oriented accountability research, and the articulation of an alternative perspective on the possibilities for this research. This alternative is constructed from theoretical materials supplied by critical sociologists (for the most part Bourdieu). The arguments contained in the thesis offer a radical critique of the ‘terms-of-reference’ of mainstream research geared towards the

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<sup>16</sup> This is then linked to a hermeneutic discourse on accountability, hypothesising the possibilities for non-procedural dialogic practices that operate in contexts defined by the proximity of interaction and polyvocality (Lehman, 2001, Roberts, 2003).

<sup>17</sup> Critical theory can be thought of as a ‘meta-theoretical’ construct (i.e. an umbrella term for a class of theories that share a preoccupation with the difficulties of knowledge construction under capitalism). Thus, Adorno’s ‘critical theory’ is not the same as that of Habermas’s, and Bourdieu’s critical theory is not the same as that of Foucault’s.

<sup>18</sup> Theories can describe (phenomenological theorisation); connect (establish relationships, correlations, etc) or explain. The following thesis contains a theory that connects (i.e. offers a new way of thinking about how the puzzle pieces can be put together). As such, it takes the form of a ‘meta-theory’.

enhancement of accountability. This critique seeks to undermine the basis of knowledge claims made by the leading advocates of the mainstream approach, and to propose an alternative theoretical/methodological approach to engagement across the entire research domain.

While many of the methodological discussions contained in the thesis do not constitute an altogether new perspective for critical sociologists, they are original in their application to accountability systems and practices. The proposed contributions are such that they build upon previous research concerned with corporate practice and particularly the relations between corporations and a broad spectrum of stakeholders. It is assumed that research in this area directly influences the development of programmes and policies related to the pursuit of broader corporate social responsibility. The thesis draws attention to those aspects of 'critical' and 'social' accounting theory that have addressed the role of (accounting) theorists in the resolution and amelioration of social conflict (see Briloff, 1972, Cousins & Sikka, 1993, Everett, 2003b, Gray, 1992, Lehman, 1992, Lehman, 1999, Mouck, 1994, Neu et al., 2001, Puxty, 1986, and Roberts, 1991). Notably, many of the theorists cited above have equated this resolution, sometimes implicitly, with 'enhancements' to existing systems of accountability. The intention is to develop a conceptual framework that assists theory building in this domain and informs existing understandings of the dynamics of this project.<sup>19</sup> It is argued via this framework that the various discourses on the subject correspond to models for reform that can be associated with different systems of political action and intervention.

The conceptual framework that emerges from this exploration offers a new way of thinking about accountability as a lived and organic practice. It is argued that a theory of reflexivity (and the dynamics of reflexive social change) draws attention to not only 'cognitive', but also 'aesthetic' and 'hermeneutic' processes.<sup>20</sup> The insights offered are important for reformist-oriented research, which traditionally remains trapped by the 'overdeterminism' embodied in the analysis of cognitive processes. It is argued that this disposition often leads (liberal) accountability research to a point of focus that assumes agents (stakeholders) are informed from an outside and apparently autonomous information provider. Thus, the mainstream research on enhancement is overdetermined because of its tendency to marginalise 'group life' and instead choose to develop frameworks for 'reporting' on corporate performance that could generate data to inform the traditional academic

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<sup>19</sup> By 'conceptual framework' it is meant a means to allocate normative (judgmental) processes as embedded in a contested discursive space.

<sup>20</sup> The idea of a 'cognitive' theory can be easily applied to accounting processes, given that they are assumed to involve information provision, processing and informed use. The idea of an 'aesthetic' theory can likewise be integrated, and as an 'extension' of the standard model, only now (following this extension) there is more attention granted to the 'sign' value of information. Aside from both of these, a 'hermeneutic' theory draws attention to a cyclical process, involving a constant and continual exchange of representations. Thus, it is more suited to analysing accounting processes (and accountability) in the form of a dialogue.

'environmental' movement.<sup>21</sup> This is not to say that the large body of work associated with mainstream research has not highlighted the need for a more situated and externally-produced critique of corporate practice. Yet, and perhaps owing to the attention given to a procedural theory, it fails to account for the fact that 'dialogic' communication (i.e. within groups) is often better suited for constructing knowledge of the conditions of modern capitalism.<sup>22</sup> As will be argued in the thesis, a theory of reflexivity informs the importance of these communicative forms in a society restricted by the volume, ubiquity, and ephemerality of information.

The framework offered in the following thesis seeks to offset the problems associated with a data-oriented approach to reformist-oriented research. This approach, it is argued, locates both the cognitive and the aesthetic dimensions of accountability within the same procedural model of information provision, processing and use. For reformists, this has the effect of suspending projects for change between the counterbalancing practices of 'descriptive pragmatism' and 'radicalised critique'.<sup>23</sup> It will be argued that a hermeneutic approach to knowledge production on accountability allows this dualism to be breached, by reconceptualising knowledge production itself as a lived practice that is known and experienced through 'background' dialogues. This draws on the observation that with so many details and descriptions to process in cognitive systems, accountability processes become reduced to a process of symbolic exchange: a point carrying many similarities to labour process and consumption theory.<sup>24</sup> It is argued that an awareness of the symbolic dimension could possibly redirect reformist-oriented research towards a combined project, which would use the notion of 'hermeneutic reflexivity' to consider the merits of a broader dialogic model for accountability. This assumes that thinking this way about how others think, and about how group life can be best communicated, and about how political

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<sup>21</sup> This produces a basis for the development of a liberal approach that fails to see the environmental critique as supplementary to the more general critique of capitalism. It is argued that it is in many respects the distance from 'group life' that constrains liberal accountability research. This could explain why it is that several theorists in this domain have begun to consider the importance of importing 'communitarian' sociology to the debate on macro-level accountability (see Lehman, 2001).

<sup>22</sup> For example, group life can be seen to be at the heart of 'factory life', which can be seen as one of the many sites in which resistance to exploitation is articulated. One dimension of this resistance arguably appears in accountability processes within, across, and up and down the organisation. (This idea was drawn from several discussions with Penny Ciancanelli on the merits of labour process theory and its references to accountability).

<sup>23</sup> These practices correspond acutely to the different projects arising out of 'social' and 'critical' accounting theory. For example, while the social accounting project tends to defer to the pragmatism of providing an administered description of events, the critical accounting project seeks to disseminate a radical critique of these events. The problem addressed (in the thesis) is one in which the former of these projects defers to cognition, while the latter revels in the power of the aesthetic. Neither of these representational forms provides access to the real manner in which social agents come to understand social conditions.

<sup>24</sup> This necessarily makes researchers think of their role in group life and their capacities to articulate a collective experience. For example, it can be argued that individuals working in petrochemical plants are made aware on a daily basis of the meaning of cost efficiency with respect to environmental degradation and the concomitant threat to their personal health. The same thing occurs with individuals consuming food, and being constantly reminded of the possible risks and hazards associated with that consumption.

engagement can transpire through a community, could provide a methodological basis for theory development and practice in this area of study.

# 1.

## DIRECTIVES:

### Bourdieu's work, critical theory, and insights into the use (and abuse) of methodology in social research

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"The objective structures which the sociologist constructs in the objectivist moment, by setting aside the subjective representations of the agents, are the basis of subjective representations and they constitute the structural constraints which influence interaction; but, on the other hand, these representations also have to be remembered if one wants to account above all for the daily individual and collective struggles which aim at transforming or preserving those structures" (Bourdieu, 1991, 'Language and Symbolic Power', p. 126).

Bourdieu uses the term 'field' not in the conventional manner of referring to a disciplinary area or a locus of expertise, but to describe a 'discursive space' (lit. trans. 'l'espace de discours'). Fields, in Bourdieu's sociological framework, have two distinct properties. On the one hand, a field constitutes a discrete space in which cultural (or informational) products are produced and disseminated to the social world. On the other, they are multi-dimensional: each dimension of a field represents an established discursive position from which analyses of this world (lit. trans. 'l'espace social') are conducted and applied (see Bourdieu & Wacquant, 1992). In his dialogue with Wacquant, Bourdieu suggests that discursive spaces hold references to 'pre-defined' analytical positions, which influence the allocation of meaning to 'floating' concepts. The inferences drawn from this dialogue, and from Bourdieu's other discussions of the field metaphor, illustrate his position on methodology and his approach to critical theory (see Bourdieu, 1990b, Bourdieu, 1991). This chapter offers an interpretation of this position, and explores the significance of studying the social world from within the parameters of a discursive field. Various approaches to methodology are discussed and used to elucidate the relevance of methodology, and of methodological assumptions, for studying how accountability applies to the modern corporation. The intention is to establish philosophical, methodological, and political directives from which the proposed thesis draws, and to thus highlight the potential of Bourdieu's position to guide the critical development of this particular vein of research and practice.

The aim is to demonstrate that Bourdieu's work informs the development of critical sociology, and that the dynamic relationships he attributes to 'fields' corresponds to a 'reflexive' position on social change and transformation.<sup>1</sup> In light of this, the following discussion on methodology advances the idea of several discourses competing for the authority of the discursive field from which accountability draws meaning. Links are established between a reflexive position (as it applies to social-scientific research) and existing critical theories and methodologies. This draws attention to what several theorists define as 'reflexive methodology', and to the potential for a general theory of reflexivity to explain the dynamics of power operating between discursive positions (see, for example, Alvesson & Sköldbberg, 2000, Beck et al., 2003, Dervin, 1999, Giddens, 1990, and Lash, 1994). Drawing initially from Alvesson & Sköldbberg (2000) and Dervin (1999), a line of demarcation is constructed between reflexive and pre-reflexive (otherwise thought of as 'procedural') approaches to social-scientific research. It is argued that reflexive approaches often dispute the validity of procedural interpretations by challenging the common assumption that the economic, social, and cultural world can be sufficiently described in terms of the 'administered' rules supposedly governing social practice. Thus, the synchrony between reflexivity and a general theory of social change equates with an apparent shift, in social-scientific research, towards a retrospective (otherwise thought of as 'meta-theoretical') critique of the outcomes of procedure.<sup>2</sup>

To be more specific: the particular context of accountability examined is that which relates to the social responsibility of the modern corporation, and the relation between this and theories of institutional governance, regulation, and models of political action. The particulars of this contexts will be explained with reference to the theoretical perspective Bourdieu applies to legitimate his position on the apparently reflexive relationship between theory and practice.<sup>3</sup> Several of the arguments advanced below focus on Bourdieu's specific critique of the institutional structures he saw as to blame for reproducing a procedural approach to research. For example, much of Bourdieu's work exalts the concept that 'neo-liberal' institutions legitimate their place with reference to a theory of order, which, aside from its claims, merely works to maintain the 'perception' of order in existing institutional

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<sup>1</sup> This position is apparent from the opening quote. It describes a double movement (typical to French critical theory) where the interpretation (identification of objective structure) sets aside the 'given' (observed material) to identify what 'over-determines' it.

<sup>2</sup> These ideas will be expanded on in later chapters, where it will be argued that the challenge represented by reflexive methodology has been integrated into several prominent theories of social change (see Beck, 1992a, 1992b, 1994, Giddens, 1990, 1991, 1994, and Lash, 1993, 1994). The work of these theorists will be discussed in more detail in Part II of the thesis, in particular chapters 5 and 6. For now, the intention is to draw on reflexivity as a methodological basis for critique, rather than an alternative approach to theorising social change.

<sup>3</sup> These insights into methodology are used to set-the-scene for a detailed examination of projects related to 'enhancing' the accountability (and social responsibility) of the modern corporation. Bourdieu's methodological critique is used to explain how procedural approaches to accountability set the boundary conditions (parameters) on what can be imagined as the outcome of studying this context of accountability practice

arrangements. Later chapters in the thesis will draw from a more detailed discussion of this idea, and will consider the problems of applying, uncritically, a neo-liberal discourse to the study of accountability. A neo-liberal discourse on accountability, aside from its procedural orientation, will be presented as being problematic in the context of 'corporate social responsibility'. For example, neo-liberals gravitate towards a position on corporate social responsibility in which accountability apparently operates as a 'self-regulating' process, and is fully embedded in 'problem-solving' markets (see Watts & Zimmerman, 1980, and Benston, 1982).

Despite not discussing, directly, the concept of accountability, Bourdieu did leave a significant pointer for critical theorists interested in the subject and concerned about the issue of corporate social responsibility. This directive is rendered below in the form of an expression of concern, indicating Bourdieu's disquiet with the forms of communication, representation, and evaluation privileged by social institutions in their governing of the economy. It is taken from an essay of Bourdieu's, headed "Neo-liberalism: The Utopia (Becoming a Reality) of Unlimited Exploitation" – from a collection of works poignantly titled "Acts of Resistance: Against the New Myths of Our Time" (Bourdieu, 1998a).<sup>4</sup> Like many of the articles and speeches in this collection, this directive can be read as the culmination of Bourdieu's project for political intervention. Contained within it are trace elements of his early discussions on social 'reproduction' and the 'disembedding' effects of myth' (see Bourdieu, 1991). These are then merged with his critique of neo-liberal theory and his suggestion of a radical alternative (see Bourdieu, 1999). For example, Bourdieu states:

"If one can retain some reasonable hope, it is that, in state institutions and also in the dispositions of agents (especially those most attached to these institutions, like the minor state nobility), there still exists forces which, under the appearance of simply defending a vanishing order and the corresponding 'privileges' (which is what they will be accused of), will in fact, to withstand the pressure, have to work to invent and construct a social order which is not governed solely by the pursuit of selfish interest and individual profit, and which makes room for collectives oriented towards rational pursuit of collectively defined and approved ends. Among these collectives – associations, unions and parties – a special place should surely be made for the state, national or, better still, supranational, in other words a European state (as a stage on the way to a world state), capable of effectively controlling and taxing the profits made on the financial markets; capable also, and above all, of countering the destructive action which those markets exert on the labour market, by organizing, with the aid of the unions, the definition and defence of the public interest – which, whether one likes it or not, will never, even by juggling the figures, be produced by the accountant's view of the world (once one would have said 'grocer's') which the new belief system presents as the supreme form of human achievement" (Bourdieu, 1998a, p. 104-5, emphasis added).

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<sup>4</sup> These titles are given because they provide linguistic pointers to Bourdieu's more general sociological project. In the first moment, they refer to the subject of his critique (of 'neo-liberalism'), and the manner of this theory being legitimated (via 'myth') as a dominant discursive position. In the second moment, they refer to the unintended consequences of neo-liberal reconstruction, and the process of social 'exploitation' being met by new forms of 'resistance'.



Following from this, the following chapter engages in a discussion of the various concepts that demarcate Bourdieu's specific contribution to sociological thought. The intention is to establish, from the start, how exactly Bourdieu's directives can be used to carve out a distinct theory of social practice, and how they come to infer new ways of thinking about accountability. Four specific discussions are advanced in the process. First, the framing concepts of 'habitus' and 'field' are defined and related to Bourdieu's specific methodological approach. Second, Bourdieu's work is considered in the context of an implicit 'reflexive' methodology, and the implications, for social-scientific research in general, of applying a reflexive theory of social practice. Third, Bourdieu's approach to sociology is discussed with reference to its correlation to existing frameworks for critical theory. Particular attention is given to Marxist and Habermasian approaches to critical theory, and their correlation to Bourdieu's theory of social change. This links to the final discussion, in which this theory is placed in the context of Bourdieu's critique of neo-liberalism. It will be argued through this discussion that while neo-liberal theory has a colonising effect on the discursive space, certain forms of academic 'praxis', going by Bourdieu's approach, operate to transform, reflexively, the classificatory schemes of this space.<sup>5</sup>

### 1. Bourdieu's concept terms

Bourdieu's work can be contextualised with reference to his apparent motives for engaging, as a significant part of his research agenda, in methodological debates (see Bourdieu, 1990a, b, and Bourdieu, 1991). The discussions on methodology found in these texts reveal his desire to legitimate an unconventional approach to research, to explain his return to the empirical world, and to vent his growing disillusionment with 'conventional' sociology (see, for example, Bourdieu, 1984). It is unsurprising that Bourdieu's shift in approach correlates chronologically with its methodological defence. In other words, Bourdieu's desire to revive a critical and highly politicised form of doing sociology was part-and-parcel of his critique of methodological conventions.<sup>6</sup> The ideas he expresses in "The Logic of Practice" exemplify this stance, and uphold the argument that conventional theories of agency obscure or rarely reflect how action comes into play within a 'bounded' political space. He states that since such theories focus on structured rules and mechanistic behaviour, they discount the idea that "the conditions of rational action are never given in practice" (Bourdieu, 1990a, p. 11). Thus, the discernible problem with conventional

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<sup>5</sup> This highlights the need to 'synchronise' academic work with strategies for institutional reform, and to 'rethink' how accountability research constructs and embeds 'epistemological' categories and modes of thought.

<sup>6</sup> Of note is the publication dates of the French editions of "Distinction" (first published 1979, trans. 1984) and "The Logic of Practice" (first published 1980, trans. 1990).

approaches to doing sociology is that they prompt the 'rationalisation' of processes seldom bound by a common rationality.<sup>7</sup>

Bourdieu's persistent attempts to sanction an alternative methodological approach can be interpreted as his 'backlash' to the (ostensible) rule that social-scientific research has less credibility if it includes self-reflection or supposes 'reflexive action' (see Bourdieu, 1990b). For example, Bourdieu explains acutely some of the noted problems with conventional sociological methods, and their tendency to incite sociologists to search for rational analytical frameworks in which to explain social action. On one hand, Bourdieu implies that conventional approaches<sup>8</sup> to knowledge production are flawed because they foreclose any debate on boundary conditions. These conditions limit agents' 'capacities' to act by restricting their access to relevant information and shortening the time available for reflecting on this information. On the other hand, Bourdieu argues that the methodological biases found in conventional 'epistemologies' promote a problematic division between so-called 'expert' and 'lay' judgement. In his dialogue with Wacquant (see Bourdieu & Wacquant, 1992), Bourdieu makes inferences as to the methodological impact of this championing of rational expertise, and how it compels social researchers to adopt a 'procedural' approach. Unfortunately, as he implies, this gives undue attention to the workings of structured rules and rule-bound procedures, and negates the effect of subjectivity (or scepticism) introduced through critical awareness.

Many of Bourdieu's 'anthropological' studies convey the impression that despite being oblivious to models and frameworks depicting (ex poste) 'rational' social actions, social agents only ever act in a 'reasoned' and intuitive manner (see, for example, Bourdieu, 1962).<sup>9</sup> In later texts, Bourdieu explains the apparent everyday construction of reasoned, intuitive, and self-adaptive behaviour in terms of a specific relationship between social structures and social agents (see Bourdieu, 1977, 1990a). These ideas will be discussed in later chapters and related to various perspectives on, and attempts to model, conceptually, those practices associated with accountability, and corporate social responsibility, as they pertain to the modern corporation. Bourdieu's arguments will be used to problematise the merits of maintaining these restrictions on knowledge production when conducting a reflexive investigation into this aspect of accountability. It will be argued (later) that rather than rendering this practice via a 'structuralist' lens (as currently determined), accountability is

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<sup>7</sup> By this it is meant that conventional approaches to sociology assign rationality (ex poste) to social actions without considering the context of these actions.

<sup>8</sup> Examples of this include the work of Durkheim, Weber and 'functionalists' like Parsons. See commentary to follow.

<sup>9</sup> Reasoning is a capacity and a condition of existence of human beings; undisputed or taken-for-granted in all social theory. This differs from rationality, which is a variously constructed type of reasoning and use of the concept is highly disputed. Not all reasoning is rational. Rationality is used in describing the individual's orientation toward social action. (These points were raised during discussions on these terms with Penny Ciancanelli). I understand Bourdieu's (1990a) 'Logic of Practice' as a reference to the intuitive 'reasoning' that motivates behaviour.

better explained at the intersection of a structuralist and a constructivist methodology (see, for example, Bourdieu, 1990b, pp. 120-123). Of significance to this thesis is that Bourdieu advocates a particular style of empiricism for analysing this intersecting 'logic', which, if applied critically, would apparently bring new perspectives to bear on existing social problems.

In terms of the proposed thesis, Bourdieu's 'logic' – a transcendental idea/ideal appearing in several of his works – will be encapsulated in and through the development of a theory of 'reflexivity'. Prior to his dialogue (with Wacquant) on reflexive sociology, Bourdieu hints at the idea of a 'self-adaptive' practice, and the relationship this holds to the concept of reflexivity. For example, in "The Logic of Practice" Bourdieu notes that self-adaptive 'problem-solving' behaviour can follow "the intuitions of a logic of practice which is the product of a lasting exposure to similar conditions" (Bourdieu, 1990a, p. 11, emphasis added). He argues that as social agents become aware of the process of historical conditioning that always governs their actions, they come to "anticipate the necessity immanent in the way of the world" (ibid. p. 11). These brief pointers encapsulate an important dimension of Bourdieu's methodological approach. Although Bourdieu was not one for methodological labels, he refers (see quote below) to his position as one explained by the reflexive arrangement of 'structuralist constructivism' meeting 'constructivist structuralism'.<sup>10</sup> "The Logic of Practice", "Essays Towards a Reflexive Sociology", and "Language and Symbolic Power" all contain a more detailed discussion of this approach, and carry several references to Bourdieu's concept terms of "habitus" and "field" (see Bourdieu, 1990a, b, and 1991).<sup>11</sup>

It is in "Essays Towards a Reflexive Sociology" that Bourdieu comes closest to issuing a 'back of a napkin' definition of his position on methodology; in the idea of a 'double and obscure relationship' between 'habitus' and 'field'.

"By structuralism or structuralist, I mean that there exist, in the social world itself, and not merely in symbolic systems, language, myth, etc., objective structures which are independent of the consciousness and desires of agents and are capable of guiding or constraining their practices or their representations. By constructivism, I mean that there is a social genesis, on one hand of the patterns of perceptions, thought and action which are constitutive of what I call the habitus, and on the other hand of social structures, and in particular of what I call fields and groups" (Bourdieu, 1990b, p. 123).

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<sup>10</sup> These were self-appointed during a lecture at the University of California, San Diego, in March, 1986 (see Coulon, 1995, p. 70). Bourdieu has also been described as a 'structuralist', an 'interpretivist', a 'critical realist', and an 'empiricist', all of which describe certain aspects of his sociological work.

<sup>11</sup> I understand these theory-building concepts of habitus and field to be at the core of Bourdieu's sociological project. Their use is consistent across 'Distinction' (Bourdieu, 1984), 'Homo Academicus' (Bourdieu, 1988), 'The Logic of Practice' (Bourdieu, 1990a), 'Essays Towards a Reflexive Sociology', (Bourdieu, 1990b), and 'Language & Symbolic Power' (Bourdieu, 1991). They are further explicated in the dialogue between Bourdieu and Wacquant transcribed in their 'Invitation to Reflexive Sociology' (Bourdieu & Wacquant, 1992).

The logic Bourdieu describes (above) distinguishes between explanations for action deduced from theory and explanations constructed through lived experience, habitual conduct and background practices. This distinction will be explored further throughout the thesis, and related to practices associated with accountability.<sup>12</sup> The former set of (i.e. theoretical) explanations can be drawn from the predefined positions of a discursive, academic, or intellectual 'field'. The latter set, on the other hand, remains embedded in a social or political space, and thus in what Bourdieu terms a 'habitus'. The habitus is, according to Bourdieu, at the same time a conceptual and empirical space, containing and reflecting 'ways of being' that influence agents' interpretations of the social world. It can be inferred from this that the first 'moment' of research (i.e. knowledge production) is structuralist. Bourdieu embraces the idea that social agents gear their actions towards practical functions and that agency operates within the confines of a structured space. However, it similarly holds true for Bourdieu that agents do not act in an 'instrumental' manner, and that social action cannot be reduced to explanations given by conventional sociologists. As distinct from the likes of Weber, Durkheim, and Parsons,<sup>13</sup> Bourdieu acknowledges that a (reflexive) awareness of the boundary conditions of their habitus provides agents with the capacity to transform given, administered, and institutionalised structures.

Later chapters will examine and critique the problem of a 'hegemonic' discourse on accountability, and how this discourse, and its relation to neo-liberal theory, helps to institutionalise a form of practice bound up in administered rules and procedures. The effects of discourse and the power of language are discussed by Bourdieu in "Language and Symbolic Power" (see Bourdieu, 1991). Here, in what has become another of his seminal texts, Bourdieu considers how discourses often come to focus, at any point in time, on a particular issue or 'topical' problem. This effect produces a 'delimited'<sup>14</sup> discursive space, which, in the context of the following thesis, relates to the plethora of policies and programmes that are constructed in the language of 'corporate social responsibility'. Bourdieu argues that the power of language imposes a 'hegemonic' discourse within the

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<sup>12</sup> Bourdieu argues that this "double and obscure relation" operates along two complementary tracks. First, it operates as a relation of "conditioning", where the authority of particular models determines their potential to set the boundary conditions experienced by agents acting through the habitus. This allows fields to be analysed as the 'locus' of practice, explicable in frameworks of relations, properties, and capacities for action. On the other hand, the relation between habitus and field is rendered a relation of "knowledge", where the habitus gives meaning to the theoretical field, and legitimates its models as logical approaches to analysis (see Bourdieu, 1990a, p. 127). Thus, the former can be understood as a space in which the relative position of active models comes to condition agents' situated experience of a habitus.

<sup>13</sup> The work of these theorists will be touched upon later in the thesis (see Ch. 4). However, it was felt that conducting a more detailed discussion of the difference between Bourdieu's sociology and that of the structuralist tradition was outwith the scope of the proposed thesis. For such a comparison, see various essays in the edited collection of "Bourdieu: Critical Perspectives" (Calhoun et al., Ed., 1993).

<sup>14</sup> The delimited field may be focussed on a particular set of practices, yet still reflects the status of positions in the broader discursive field.

delimited field, thus circumscribing the range and scope of thought. This 'delimiting' effect also plays an important role in the process of constructing boundary conditions for engagement in the political space. To clarify this in terms of the entirety of the proposed thesis: boundary conditions limit what agents think of as accountability by limiting the language used to describe its relation to other concepts. The power of language lies in the fact that those first to or 'best' at delimiting certain concepts can also set parameters on knowledge requirements for the practices most commonly associated with the realisation of these concepts.

In the last decade, the cited elements of Bourdieu's works have come to hold a more prominent position at the forefront of modern sociology. As such, many concurrent interpretations of Bourdieu have become part of the sociology literature (see, for example, Brubaker, 1993, Coulon, 1995, Fowler, 1997, Lash, 1993b, Myles, 1999, Robbins, 1991, and Swartz, 1997). These authors employ Bourdieu's concept terms (of habitus and field) and apply them to knowledge production in the context of health, education, and judicial systems.<sup>15</sup> Significantly, these theorists concur on the most common interpretation of fields as a discursive space, and as a space in which social practices are legitimated through the production of knowledge and the 'objectification' of social action. Many of them use the concept of field to illustrate a multidimensional space, and to frame an analysis of the multiple dimensions of any given social practice. Robbins (1991), for example, infers that Bourdieu's fields are the locus of his 'gaming' metaphor, and reflect "large halls in which tables and chairs are laid out in clusters and at which groups of people sit and play games" (Robbins, 1991, p. 85). This metaphor provides a useful guide for critical theorists, and implies that the games conducted within the discursive field produce both winners and losers. The privileges of being a winner correspond to control over the process of objectification, and the legitimation (in the broader social field) of a dominant discursive position.

In Bourdieu's sociological work, discursive spaces reflect struggles for power and conflicts over the effects of adopting analytical positions. Thus, fields can be described with reference to the conflicts that naturally arise when various theorists from different standpoints come to focus their attention on a particular subject or pose a topical question. As a core input to his particular form of critical theory, Bourdieu communicates his interpretation of the discursive struggles characterising fields. This informs the dominant ideologies and 'historical-cultural' conditions that (in, for example, a classical Marxist arrangement) provide a traditional grounding for the execution of critical theory. The full

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<sup>15</sup> Of note, these represent some of the most common areas of inquiry in contemporary critical sociology. Their analysis involves looking at both intra- and inter-organisational systems and processes, and thus at micro-, meso-, and macro-level phenomenon (see Dervin, 1999).

spectrum of forms traditionally adopted by modern critical theory will be discussed below, and explored throughout the thesis. In particular, these are related to work of Marx, Habermas, and Foucault, as well as the interpretations of their work contained in more contemporary theories of modernity and postmodernity (see, for example, Giddens, 1990, Beck et al., 2003, and Lash & Urry, 1994). Notably, and in the case of Bourdieu, an awareness of the discursive struggles that characterise fields enables a critical form of research. As is implied by Bourdieu, this form acquires its distinctive nature from the fact that it is always directed at making explicit, or rendering visible, the use (and abuse) of discursive power.

Similarly, Bourdieu implies that established positions in fields convey power via the 'schemata' – the patterns of perception, thought, knowledge production, and action – contained in the political space (see Bourdieu, 1990b). The powerful sets of schemata installed by a hegemonic discourse prevent agents in the field from gaining knowledge of alternative theoretical positions. Thus, Bourdieu's 'gaming' metaphor can be thought of in terms of Foucault's 'power-knowledge' relations: in both cases, the reference is to the workings of an 'intangible' mode of power. On one hand, in Foucault's sociology, 'discursive/disciplinary power' determines how action transpires in the political space.<sup>16</sup> On the other, and in Bourdieu's case, the manner in which the power of discourse comes into play is subtler, and has to do with the privileging of certain species of 'epistemological capital' (see Bourdieu, 1991, p. 15). Powerful agents employ capital as a means to embed interpretative schemes that legitimate the privileges of these privileged species. Significantly, each arrangement of capital also contains a corresponding set of schemata, and thus the dynamics of these arrangements presupposes the presence of alternatives. As Bourdieu argues, "just as the relative value of cards changes with each game,<sup>17</sup> the hierarchy of the different species of capital (economic, social, cultural, and symbolic) varies across the various fields" (see Bourdieu & Wacquant, 1992, p. 98).

The "schemes of perception and appreciation" (see Bourdieu, 1990b, p. 131) of the habitus relate to the modes of interpretation, evaluation and action agents employ to give meaning to discourse. Bourdieu assumes that new forms of social inquiry and analysis, subsequently referred to as elements of 'reflexive critique' (see chapter 4), can be used to resolve struggles between discursive positions. Bourdieu's invitation to reflexive sociology draws strength for this approach, supposing that since there are always conflicts within a

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<sup>16</sup> In Foucault's sociology, power-knowledge relations operate through forms of discursive power, otherwise thought of as disciplinary power. Foucault's ideas will be explored in more detail later in the thesis. For now, the point is that both Bourdieu and Foucault explain the power of discourse as an intangible mode of power.

<sup>17</sup> Bourdieu likens this to the changing of 'trump cards' between different hands of a card game. Bourdieu often employs 'gaming metaphors' to describe the dynamics of different forms of capital and their effects on the discursive space. He argues that "there are cards that are valid, efficacious in all fields – but their relative value as trump cards is determined by each field and even by the successive states of the same field" (Bourdieu, 1992, p. 98, emphasis added).

field, reflexive approaches seek to articulate 'conflict-resolving' positions on knowledge production (see Bourdieu, 1990b). In his dialogue with Wacquant, Bourdieu argues that fields contain power imbalances and knowledge 'asymmetries', and require an embedded process of negotiation if they are to arrive at the semblance of a mediated consensus (see Bourdieu & Wacquant, 1992). Bourdieu believed that a reflexive form of critique (to be discussed in more detail in chapter 4) could be used in such negotiations to counterbalance the privileges of dominant discursive positions. This supposes that given an empirical world explainable through discourse, the resolution of social conflict could be 'mediated' in the realm of 'symbolic' capital. Bourdieu's sociological project attends to this supposition, putting aside the particulars of internal debates – and their iterative functional refinement – in order to reconceptualise the symbolic relations operating in and between discursive positions.

## 2. Reflexive methodology

In "Essays Towards a Reflexive Sociology", Bourdieu argues that when applied to sociological research, reflexivity inspires a critique of the strategies embedded in 'institutionalised' research programmes (see Bourdieu, 1990b).<sup>18</sup> Despite describing reflexive sociology using similar terms to those applied to critical theory, Bourdieu differentiates between 'reflexive critique' and much of 'conventional' critical theory (apparently drawing from Marx, Habermas and Foucault).<sup>19</sup> The distinction he constructs consists of the idea that reflexive critique goes further than merely exposing, and seeks to reconcile, the contradictions and conflicts between 'embedded' and 'practical' forms of knowledge. These two forms are distinguishable in terms of their degree of 'institutionalisation', and can be related to the apparent distinction between expert (scholarly) and lay judgement. The remainder of the thesis applies this distinction to the study of accountability by applying Bourdieu's methodological approach to the discursive space from which accountability research draws meaning. It is argued that such an application requires a particular approach

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<sup>18</sup> Initially, Bourdieu's methodology remains 'implicit' to his sociological work, rarely subjected to discussion prior to a particular analysis (see Bourdieu, 1962, 1974). Rarely does he discuss methodology before engaging in the empirical world. Bourdieu's 'meta-theoretical' texts – his general theories of social practice – reflect his retrospective enthusiasm for methodological arguments, and emulate his belief that methodology has an effect on the success of sociological work (see Bourdieu, 1990a, 1990b). Thus, these texts help us understand why it was that Bourdieu's analyses of specific fields were conducted in certain manners. The development of this thesis reverses this ordering, and thus outlines certain strands of methodological reasoning prior to detailed analysis of the field. This helps elucidate the methodological 'baggage' brought to the research, and accounts for the implicit assumptions made regarding the purpose of research, new knowledge, reflection, and so forth.

<sup>19</sup> The differences between these three (four) sociologists will be discussed in more detail in chapter 4. It is important to position Bourdieu with respect to what has already been established in the French and German traditions of critical theory. This is because it will be argued later that Bourdieu informs an approach to critical theory that transcends the 'structuralist' orientations of Habermas, and the 'post-structuralism' apparent in the work of Foucault.

to knowledge production that problematises the gains apparently made from using certain forms of 'relevant' empirical material to refine existing institutional arrangements.<sup>20</sup>

Drawing from these directives, the thesis focuses on the patterns of perception, appreciation and action that (apparently) operate in the political space from which accountability draws meaning. It is considered that while the practices associated with accountability may be objectively co-ordinated by institutional bodies, they are seldom the products of fixed procedures or historical rules. In later chapters, the literature on accountability will be analysed in such a way as to draw attention to the other, non-procedural, form that accountability adopts (see, for example, Roberts, 1991, Lehman, 1999, and Munro, 1991). For now, the intention is to dispute, from a general methodological perspective, the basis of procedural interpretations, and analyse how non-procedural processes are responsible for the process of construction outlined by Bourdieu. Bourdieu argues that the 'effect' of reflexive research is to instigate change in the discursive field only to promote subsequent and correlated change within the political space, and thus in policies, programmes and projects for reform. Following from Bourdieu, these effects occur either when 'peripheral' discourses (on practice) become actualised at the centre, or when 'central' discourses adapt to knowledge reforms instigated from the periphery (see Bourdieu, 1990b). Knowledge of this process, it is assumed, would assist in the construction of a model for change (in the discursive field), and the application of this model in the associated political space.

The 'dynamics' of fields will be discussed in more detail below. Of importance is that Bourdieu uses this hypothetical dynamic (concerning shifts between the periphery and the centre) to construct a conceptual relation between theory and practice. For example, Bourdieu describes the make-up of discursive fields in terms of central and peripheral positions, both of which seldom operate along universal principles of exclusivity or autonomy (see Bourdieu, 1990b, and Bourdieu 1991). This relates to a conflict-based approach to studying the social world, in which both the centre and the periphery are subject to constant change, and in essence reflect the status of ongoing struggles between discursive positions. Drawing from Marxist critical theory, Bourdieu states that discursive spaces can be most appropriately interpreted as spaces of "potential and active forces" (see Bourdieu & Wacquant, 1992, p. 97). Notably, the idea of a dynamic relation between potential and active (or peripheral and central) positions draws from the Marxist definition of and approach to praxis. This considers the 'socially-constructed' nature of institutional arrangements and the possibilities of changing these through advancing certain forms of critical theory.

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<sup>20</sup> Given these observations, the following discussion on methodology is by nature retrospective. It constitutes an *ex-post* reflection on interpretative schemes applied to phenomena encountered during the research. The decision to elaborate the elements of these schemes *a priori* perhaps assists the reader in their reading of complex arguments, and directs them towards the intended interpretation.



The links implicitly constructed between critical theory and reflexive methodology have been explored in considerable depth in recent debates within the social sciences (see Alvesson, 1996, Alvesson & Sköldberg, 2000, Beck et al. 2001, and Dervin, 1999). For example, Alvesson & Sköldberg (2000) define “reflexive methodology” as an approach to understanding in which it is assumed that agents’ awareness of the effect of methodology helps critical theory to ameliorate social conflict (see p. 10). These authors argue that this awareness informs a model of agency that contains the necessary methodological space for a constructive critical theory. Furthermore, they liberally employ the concept of ‘meta-theoretical’ critique to describe the basis of a reflexive critical theory, which they link to Bourdieu ‘double edged’ methodology. In the first moment, in line with Bourdieu, critical interpretations emphasise the ‘dialogic’ dimension of practice, and research becomes concerned with, in Alvesson & Sköldberg’s words “interpersonal interactions in the constructing of reality” (ibid., p. 247). They argued that the latter, structuralist moment, while problematised in Bourdieu’s work, is simultaneously present in a reflexive critical theory. It relates to social, political, and cultural structures and relationships, and thus the consequences of dominant ‘socio-political’ ideologies and a legacy of ‘socio-cultural’ conditioning.

“A reflexive metatheory, as we see it, is not merely a question of philosophical profundities or drawing attention to one single theme of reflection. Rather it is about initiating movement between different profundities of this kind and other more empirically based elements in research, which saves us from becoming locked into a particular philosophical position. Thus, what we suggest here as a metatheory is no theory. It is more a framework for drawing attention to and mediating between various core dimensions of reflection, for initiating acts of reflection and maintaining movement between reflective themes” (Alvesson & Sköldberg, 2000, p. 247).

Other contributions to the unpacking of reflexive methodology have come from organisational theorists and information scientists. For example, Dervin (1999) argues that reflexive research can be defined by a shift in focus from the ‘universal’ to the ‘particular’. This paves the way for a more ‘situated’ critique, which has been outlined by several theorists as a way forward from traditional (i.e. Marxist/Habermasian) critical theory. Alternatively, Ritzer (2001) links the idea of a ‘situationalist logic’ to the shift towards a ‘relational’ sociology. He argues that sociology should, in general, be neither ‘individualistic’ nor ‘holistic’, but instead “concerned with a wide range of relationships amongst individuals, groups, and societal-level phenomenon” (Ritzer, 2001, p. 136). The inference is that sociological work, to accord with critical theory, should differentiate between micro, meso, and macro-level phenomenon. Significantly, this is the basis of Berger and Luckmann’s (1967) “The Social Construction of Reality”, and has, more recently, come to inform the

'situationist' movement (see Debord, 1977) in critical theory. To return to Dervin (1999): the possibilities for critiquing the universal in and through the particular correspond to a methodological stance that is the counter-principle to a procedural approach to the refinement of embedded knowledge.

Dervin (1999) explores the congruence between theory and practice in the use of information as a "sense-making" object (p. 729).<sup>21</sup> In his analysis, not only are reflexive and procedural approaches set in opposition, but they are related to the distinction between sense-making and information-processing (otherwise thought of as a 'banking') metaphors. As a methodological approach to knowledge production, the latter relates to the transmission and transportation of embedded cultural and informational products, and seldom gives access to the concept of practical, experiential and self-constituting knowledge. Dervin argues that the 'banking' of knowledge apparently leads to it being captured within professional bodies and scientific communities, or, in his words, "the observings of experts" (see Dervin, 1999, p. 738). Significantly, this situation is similar to that which Bourdieu critiques in "Homo Academicus" (see Bourdieu, 1988), as an interpretation of the academic realm becoming subsumed within a framework that stifles creativity in academic research. Bourdieu posits a solution to this that questions the difference between practical knowledge and scholarly knowledge, and considers how the former can be reconstituted as one instance of the latter.<sup>22</sup>

Along a similar vein, Lupton (1999) argues that since it is through discourse that the social, cultural and material worlds are understood, discourses both delimit and make possible what can (and cannot) be said about social phenomenon. Since discourses are in a constant state of flux, specific models of practice may achieve prominence at certain times. These can be pushed aside as part of the critical moment, thus creating space for new positions to arise (see p. 15). Lupton implies that these restrictions have implications not only for the process of understanding, but also for the process of responding to social phenomena, and thus for the manner in which researchers engage through their habitus. Applying a sense-making methodology also informs what Alvesson & Sköldbberg (2000) define as 'metatheoretical' critique. This form of critique, despite being expressed as a form of information, stimulates 'dialogue' as a basis for social change. As a vehicle for dialogue,

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<sup>21</sup> Following Dervin (1999), the thesis begins with the supposition that methodology is a contested, abused, and often ignored variable of research. In accountability research, this has had the effect of polarising research around two particular styles. Research projects either use methodology to legitimate the methods employed in field research, or to advance a metatheoretical critique of the construction of theories, models and frameworks of practice. Rarely is methodology understood as a branch of metatheory that attempts to build new modes of praxis through "the reflexive analysis and development of methods" (Dervin, 1999, p. 728). Doing so implies the development and articulation of new ways of seeing, being in, and shaping the social world.

<sup>22</sup> To interpret Dervin (1999): substituting theories of information 'processing' for those of information 'seeking and use' can subsequently bridge the gap between divergent discourses by offering a common ground of possibilities. Researchers can use these to construct and interrogate taken-for-granted understandings of information with respect to a "reflexive observation of and engagement with power" (Dervin, 1999, p. 738).

reflexive approaches to critical theory employ critique to ground intervention in a transformative praxis, which always remains in touch with the experiential knowledge derived at the level of a social community. These methodological precepts bear worthwhile attention in that they inform the central orientations of the proposed research

Accepted, there are many understandings of what reflexivity means. Later in the thesis, it will be argued that sociologists like Giddens and Beck apply reflexivity to modernity to describe a new social order (see Ch. 5). Bourdieu, on the other hand, advances these descriptions by forming a new discourse on change that repositions reflexive critique as a new component of knowledge (see Ch. 4). Alvesson (1996) imagines this component of knowledge becoming associated with a reflexive research process that has implications for the way researchers study the social world. Convergence can be found in the idea that reflexive research necessitates the inclusion of embodied, experiential and situated accounts that are subject to multiple, interrelated and co-existent interpretations (see Alvesson & Sköldbberg, 2000). Thus, recent discussions of reflexive research show an awareness of the subjectivity of discursive positions, and ask researchers to take measures to prevent methodological biases from pre-determining the conclusions of 'field' studies. (The 'Intermission' appearing between chapters 3 and 4 illustrates one example of the type of reflexive field study of the discursive space that could inform accountability praxis through a focus on lived experience.) This points to the possibilities if social practices (administered and not administered) were studied as part of accountability research, what is meant by accountability would be opened up to new ways of thinking, doing, acting, and so forth.<sup>23</sup>

These prescriptions have a number of implications for the way that we study the social world. Since 'pre-reflexive' and procedural methodologies prompt researchers to interpret empirical data within existing theoretical frameworks, the idea of academic 'praxis' is often constrained to policy reform within given institutional structures. Indeed, Bourdieu highlights the possibility that theories of structure are only employed to the extent that they correlate with the desired interpretation of data, and allow for the producers of policy to 'self-regulate' their product and its internal functions (see Bourdieu, 2003). With this possibility in mind, the thesis evaluates the scope for reflexive interpretations and explanations in the field of accountability. This involves locating the epistemological categories, modes of rationality, and conditions of modelling applied to discursive positions, and reflecting on these in the context of a situated practice. Of note is that meta-theoretical accounts, of the nature of that proposed, require an overarching framework in which to evaluate these

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<sup>23</sup> Of note is that 'Hegelian' philosophers and social theorists have been criticised for adopting what often seems an 'introspective' approach (assuming that social conflicts can be resolved by finding answers to theoretical question). However, reflexive methodologies draw attention to the insights that can be gleaned from 'meta-theoretical' research (as an alternative to 'functional' and 'procedural' analysis). It could be argued that the flexibility of a reflexive approach lends itself to attempts to promote synchronisation in a field that is characterised by various fragmented and disjointed strands of theory.

reflections and link them to change dynamics. The assumption is that accountability research could be informed in this way by Bourdieu's general theory and logic of social practice. Bourdieu informs a methodological standpoint from which the field can be explored as a varied collection of empirical data (see, for example, Bourdieu, 1984). The methods of collection are such that embedded descriptions, critical accounts, and situated critiques are all located in the same realm of ambiguity, and all informed by the symbolic power of language.

"Those who pay instant attention to the instant, which, drowned in the event and the emotions it arouses, isolates the critical moment, and thus constitutes it as a totality containing within itself its own explanations, introduces thereby a philosophy of history: they tend to presuppose that there are in history moments which are privileged, in some way more historical than others. The scientific ambition, on the other hand, aims to reinsert the extraordinary event into the series of ordinary events within which it finds its explanation. It does so in order to further examine how to locate the singularity of what remains a moment like any other in the historical series, where the continuous addition of ordinary events leads to a singular, extraordinary instant" (Bourdieu, 1988, p.160-161).

For Bourdieu, any discussion of praxis relates to the idea that several games are conducted in parallel in fields. Each of these games exists in a constant state of 'epistemological flux' (see Bourdieu, 1990a, p. 119), and is open to being reinterpreted in light of new knowledge. It can be inferred from this that, through a system of praxis, field positions can be adapted as a consequence of knowledge being gleaned from social experience, and thus allow critical reflections to transpire into new forms of purposive action. Notably, the 'uni-directional' assumptions of procedural research are opposed to, and in conflict with, this process of epistemological change. Procedural methodologies lead social researchers to suppose that actions are the products of reasoned reflections, and that one is able to 'work back' from empirical data to arrive at a general theory of reflection. Differing from this, reflexive approaches locate empirical material at the intersection of action and reflection, and assume 'bi-directionality' between new forms of reflection and new strategies for action. This informs the position on reflexivity that arises in Bourdieu's work, where a 'two-way' relation operates between the habitus and the field. While one path (or direction) of this relation relates to a process of 'conditioning', the other one relates to 'the acquisition of critical knowledge'. While one informs a structuralist relation between knowledge and action, the other, as the missing component of procedural methodologies, implies that the actions of agents contribute to an ongoing reconstruction (or extension) of the parameters of the discursive field.

### 3. Critical theory and academic praxis

Central to Bourdieu's 'praxis' is a project for knowledge production that is not only critical 'per se', but which draws attention to the place of critical theory in a reflexive sociology (see Bourdieu, 1988, 1990b, and Bourdieu & Wacquant, 1992). In "Homo Academicus" (Bourdieu, 1988), Bourdieu formulates this project using the concept of academic praxis, and considers as such the possibilities for 'synchronising' academic work with political movements aimed at resolving social problems. He argues that for synchronisation to occur, agents must begin thinking of discursive and political spaces as more than the respective sites of shared meanings and common practice, and as the collective 'genesis' of interpretative schemes and patterns of behaviour. As has been discussed previously, the habitus embodies (in the structuralist moment) structured rules and procedures, and produces dominant sets of cognitive or evaluative criteria, which produce enduring (and instrumental) orientations to social action. Significant in Bourdieu's position is that in the interpretivist moment, the genesis of structure and agency produces innovative and improvised forms of action (see, in particular, Bourdieu, 1990b). Thus, as a theoretical concept, Bourdieu's theory of the political space, and his metaphor of habitus, retains the explanatory space necessary to consider agents' capacities to challenge established ways of thinking and acting. Indeed, in the case of praxis, these capacities are realised via the very same schemes of perception that embed dominant interpretations through classificatory schemata.

Bourdieu's implicit theory of political agency, along with its relation to accountability, will be explored in more detail later in the thesis (see Ch. 2 and 3). At the outset, it is suggested that analyses of accountability have been conducted from an amalgam of discursive positions; each associated with the investigation of a contested set of practices. As described above, this entails that the forthcoming analysis of the field will be informed by a methodological approach in which interpretation is privileged at the expense of objectification. Such an approach was legitimated with reference to a body of critical theory that highlights the necessity of an 'interpretative' approach to the construction and communication of knowledge (see Goldmann, 1973). For example, Goldmann (1973) argues that the fundamental problem with procedural approaches to communication is that the "transmission of an ensemble of knowledge depends not only on the quantity of information emitted or even on its nature" (Goldmann, 1973, p. 42). Instead, as he implies, any 'successful' transmission depends on the 'cognitive' abilities of receivers, including their capacities for perception, everyday thought, reflection, and action. For this reason, Goldmann renders a solution to the problem of communication in his thesis on 'cultural

creation', and in the idea that "all forms of cognitive activity are mediately or immediately linked to individual and social praxis" (ibid., p. 42).

Bourdieu agrees with the notion that thoughts are inextricably linked to actions, and actions, far from being neutral, are implicitly linked to change agendas (see Bourdieu, 1990b). His theoretical work draws heavily from the French tradition in sociology that preceded him and in which Goldmann played an important part. On one hand, Bourdieu does not so readily accept Goldmann's (and previously Luckács's) theory of 'mass-society' moving towards equilibrium as the mechanisms for cultural critique are progressively refined. Bourdieu's contempt for the 'Frankfurt School', and for Habermas's well-rehearsed theory of 'communicative-action', stems from a similar argument. That is, Bourdieu problematises the links Habermas constructs between academic research and policy formation/reform, and argues that these links are often used to legitimate the given structures of institutional control. On several occasions, Bourdieu makes explicit this concern with the applicability of other popular critical theories (see Bourdieu, 1991, Bourdieu & Wacquant, 1992). He implies that without integrating a broader model for praxis, Habermasian theorists (and neo-Marxists like Goldmann) legitimate a process of knowledge 'refinement' that delimits the possible relation between theory and practice. The end-result is that 'epistemological' restrictions reproduce a political space in which 'emancipatory' theories only seek to change their subject by seeking to enhance previously established schemes of thought.

The thesis will argue that the nature of communication is a key determinate of accountability. Bourdieu's particular approach to and position on communication will be explored in more detail later, and evaluated with respect to other critical theories. Notably, a conventional 'Habermasian' approach to critical theory appears unhelpful for emancipatory research in the area of accountability, partly because it implies solutions (to noted problems) can be found by 'tinkering' with the terms-of-reference of internal debates (see, for example, Broadbent & Laughlin, 1997). It is argued that the dominance of this approach (in recent times) has produced a situation in which 'critical' research on the accountability of the modern corporation remains, for the most part, overtly 'procedural'. This point is clear from the acute differences observed between Broadbent & Laughlin's (1997) application of Habermas's model of communication and action, and the many propositions of 'alternative' communicative models for accountability (see Dey, 2002, Everett, 2003b, Lehman, 2003, Mouck, 1994, and Neu et al., 2001, Roberts, 2003, and Shearer, 2002).<sup>24</sup> These alternatives will be discussed in more detail later, thus revealing their coalescence around the central

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<sup>24</sup> Laughlin's project to develop and apply a Habermasian approach to accountability is well documented despite its problems (see also Laughlin, 1987, and 1991). The problems of this approach are best articulated by Lehman (2003), who conducts a comparison of Habermas and Gadamer's approaches to language and applies them to accountability.

proposition that it is not enough to simply argue for the 'functional' refinement of accountability practices. The problem with this (procedural) argument is that it focuses attention exclusively on formal communicative practices, which are aimed at enhancing corporate social responsibility by virtue of the production of enhanced information.

The difference between Bourdieu's approach to critical theory and that attributed to Habermas can likewise be explained with reference to methodological directives. For example, it could be argued that a 'metatheoretical' critique collapses the division that Habermas constructs between "facts" and "norms" (see Habermas, 1976). Bourdieu's methodological work focuses on the potential for universal conditions to be informed by particular accounts of the effects of these conditions. This implies that the capacities of researchers to reflect on and reinterpret the context of particular phenomena determine whether real challenges are mounted against the claims to universality characterising positions in fields. At a later stage in the thesis, Habermas's implied position on accountability is used as a basis from which to evaluate Bourdieu's potentially distinct contribution to the field (see Ch. 4 and 5). The main difference is that Habermas implies an accountability process in which systems of 'mediated dialogue' ensure that the field positions are constantly refined and their practices exposed to internal critique. In contrast, Bourdieu implies that social change always consists of a two-step process, which requires, a priori, the elevation of the status of embodied, experiential and situated knowledge (see Bourdieu, 1977, 1990b). This assumes what Habermas neglects: that transformation in the field must precede the use of alternative knowledge to rework administered practices.

The evolution of Bourdieu's position is such that it appears to contain a fusion of Habermas and Marx's thinking, while at the same time granting special attention to Bourdieu's predecessors in the French school of critical theory. These include cultural theorists of the likes of Goldmann, and their extensive critiques of cultural production becoming captured by the dominant communicative media (see also, for example, Barthes, 2000, Baudrillard, 1998, and Foucault, 1972). Like much of the French school, these theorists included, Bourdieu disputes Habermas's notion of society being refined – constantly and iteratively – through the perpetual rationalisation of communicative practices. Therefore, instead of searching for a solution to social problems via the communication of new knowledge, Bourdieu shifts the focus of his sociological critique to structures that prevent agents from drawing meaning from cultural objects. Rather than assuming, following Habermas, a semi-stable social order, Bourdieu contributes to the notion of a 'disorganised' society, where interventions are required to mediate power (especially between central and peripheral positions). Later, these ideas will be discussed with reference to Habermas's distinction between 'system' and 'lifeworld' (see Habermas,

1975), and Bourdieu's argument that this distinction is only important when one factors in that the latter can (retrospectively) influence the former.

Insights into Bourdieu's position on critical theory and his rendering of an 'emancipatory' framework for academic praxis are found throughout his discussions on reflexive sociology (see Bourdieu, 1990a, b, 1991, and 2003). Here, he combines a hypothetical dynamic between habitus and field with the idea that language, and thus discourse, could be used as an emancipatory form of "symbolic capital" (Bourdieu, 1991, p. 15). The reflexive lens he applies to academic praxis produces a vision for critical theory in which researchers, thinkers, academics and intellectuals come together to challenge the hegemony within their common field. Bourdieu argues that only a shared habitus can be reflexive, and thus only through the synchronisation of academic work around common objectives (or politics) can agents exercise the capacity to objectively adjust strategies for conduct to the situations they address (see below). In "Language and Symbolic Power", he interprets the habitus of (lay) agents as a bounded space of shared meanings and understandings, which 'adapts' to new knowledge (or new discourses) emanating from the academic and discursive field. Thus, the potential for academic praxis to transform the boundary conditions established in the political space requires an objective link between new reflections/knowledge and new strategies for change.

"Scientific work aims to establish an adequate knowledge both of the space of objective relations between the different positions which constitute the field and of the necessary relations that are set up, through the mediation of the habitus of those who occupy them, between these positions and the corresponding stances, i.e. between the points occupied in that space and the points of view on that very space, which play a part in the reality and development of that space. In other words, the objective delimitation of constructed classes, of regions of the constructed space of positions, enables one to understand the source and effectiveness of the classificatory strategies by means of which agents seek to preserve or modify this space" (Bourdieu, 1991, p. 242).

Collectively, the core texts designating the reflexive element of Bourdieu's sociology (Logic of Practice, Language and Symbolic Power, and Essays Towards a Reflexive Sociology) help us think about how the social world adapts to situations pervaded by conflict. The process of adaptation, according to Bourdieu, demands a new approach to knowledge production in a discursive field. For Bourdieu, any critical social theory requires an associated theory of conflict/order, and one that creates a bond between the production of new knowledge and social change. As argued above, Bourdieu creates this association by interpreting his observations of struggles between political agents (experiencing divergent conditions) as situated examples of a more general scene of discursive conflict. In the following thesis, this theory of conflict, and its implications for academic praxis, is used to explain why some forms of accountability are privileged over others, and why so many



projects for reform fail to produce lasting change. This assumes at the outset that the dominance of procedural methodologies has entailed that emergent discourses on accountability have claimed associations with hypothetical practices without questioning, problematically, whether the requisite conditions are to be found in the political space. Advancing beyond this point requires a form of critical theory that reveals the boundary conditions (parameters) of the political space, and then challenges these boundaries through the production of knowledge and co-ordinated action.

Following directly from his critique of social reproduction (see Bourdieu, 1977), Bourdieu extends the understanding of praxis advanced by Marx, Marxist theorists (like Goldmann) and implicit in Habermas. In Marxist critical theory, otherwise rendered as a 'critique of political-economy', the concept of praxis draws attention to the socially constructed nature of economic, social and political institutions, and the possibility of changing these (see Collins, 1991, p. 482). This process of change, in 'traditional' Marxist critical theory, begins with conflict between social classes, and ends with social revolutions and the redistribution of wealth. Goldmann, although a Marxist sociologist, revises this to include the idea of a more intangible conflict, in which all sides are informed by the production and communication of cultural objects and cultural critique. Bourdieu complies with the idea that cultural products – i.e. knowledge communicated through scholarly (expert) and lay media – can incite social change, yet demands that this process cannot be left to its own devices.<sup>25</sup> Bourdieu understands praxis as the outcome of academic work becoming linked to cultural production, and thus implies that cultural objects must be informed by concrete strategies for social and political change. Indeed, it is only through the production of cultural objects that knowledge producers can begin to incite behavioural responses in the habitus of agents directly engaged in the economic, social and political world.

In later chapters, the distinctions between the theories of social order and change advanced by critical theorists (from various camps) will be modelled with reference to political abstractions. Of particular note is the distinction between a 'pluralist' and a 'neo-pluralist' theory of order, and their effects when studying the accountability of the modern corporation. Habermas's approach to critical theory is used to exemplify a plural (and 'liberal') approach, in which power is distributed between various power groups in a democratic society, each with the power to intervene with (and regulate) activities under others' control. A neo-plural approach, exemplified by Bourdieu, provides for a theory of action much broader than pluralism. It is argued that neo-pluralism understands and

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<sup>25</sup> In other words, left to arrive at what Habermas terms an "ideal speech situation" (see Habermas, 1974), or what Goldmann describes as a culturally-informed society moving towards a state of equilibrium as the mechanism for cultural critique are progressively refined.

approaches social order (or disorder) in a manner succinct with a theory of cultural colonisation, and problematises a model of mediated cultural communication. This distinction, it will be argued, ensures the work of Bourdieu holds considerable explanatory potential in the field of accountability research. A neo-pluralist theory of political order provides a basis from which to move beyond the dominant plural liberal approach to accountability (see Everett & Neu, 2000, Lehman, 2001, and Roberts, 2003). It likewise offers an additional route to accountability that correlates with the post-liberal views advanced by these theorists and that have come to be applied to issues of accountability, governance, and corporate social responsibility.

While not an approach traditionally applied to accountability research, neo-pluralist theory has found many applications in cultural sociology (see, for example, Hall, 1984). It has applied mainly in the fields of cultural studies and media theory – and as a theory of communication that discards Habermas’s model of ‘communicative-action’, and the links between Habermas and ‘information processing’ methodologies. Neo-pluralist theory adopts an interpretivist methodology, which recognises how actions contribute to the social construction of society (see Burrell & Morgan, 1976). As already argued, this draws attention to how sense making processes are crucial for translating descriptions into actions. Of more significance to critical theory, neo-pluralist systems render the exercise of power as both visible and invisible, both tangible and intangible. This recognises that the problem of accountability, or corporate social responsibility, is one produced in markets made up of large autonomous corporate bodies, with little in the way of non-market regulation. This recognition, implicit to a neo-pluralist form of critical theory, redirects critique to the manner in which corporations evade regulation by exercising an intangible mode of power. This would include, to give some examples, the manner in which corporations conceal themselves behind a wall of professionalism, through the fragmentation of ‘monolithic’ organisation, and the formation of separate, out-sourced agencies as an alternative to subsidiary divisions. Thus, while pluralist abstractions assume a system of checks-and-balances involving the state, civil society, and the independent media, neo-pluralist abstractions recognise the effect of collusion between powerful elements in a pluralist system.

#### 4. The problem with neo-liberalism

As noted previously, Bourdieu’s ‘empirical’ approach challenges the boundaries of conventional approaches to empiricism (see, for example, Bourdieu, 1962, 1973, and Bourdieu 1984). By the early 1980s, this focus on the empirical descriptions that give

meaning to particular situations had become aligned with Bourdieu's desire to articulate universal (or 'meta-theoretical') frameworks of social and cultural practice. Differing from the earlier outputs of his 'critical anthropology', Bourdieu's 'meta-theoretical', or methodological, work is forwarded as an integrated project for developing general and conclusive theories of the workings of the social world (see Bourdieu, 1990a, b, and Bourdieu, 1991). Ten years following their initial publication, these cited texts became available to English readers. The two that have since become most widely referenced are "Logic of Practice" (1980/1990) and "Language and Symbolic Power" (1982/1991).<sup>26</sup> In each of these texts, Bourdieu discusses a constructive position on social order, its manner of reproduction, and its malleability through social change. The latter (Bourdieu, 1991), however, is perhaps the best indicator of the reflexive relation between Bourdieu's methodological position and his adoption of a political ontology. Here, for example, Bourdieu introduces the idea of a 'discursive hegemony' being used to maintain barriers between disparate social groupings by privileging certain forms of communication and interaction.

Each of these key texts is informed (as shown above) by many of Bourdieu's earlier insights into the use of language, the effects of social or institutional reproduction, and the problem of communication (see, for example, Bourdieu 1977, 1984). Here, Bourdieu communicates the idea that systems of dispositions define the particularity of a social habitus and thus the reproduction of difference amongst divergent social classes. This idea is located as an important component of his thesis in "Distinction: A Social Critique of the Judgement of Taste" (see Bourdieu, 1984). Notably, the concept of field described in Bourdieu's later (meta-theoretical) work corresponds semantically to this idea of differentiation amongst social groupings. At the same time, its use conveys with a general shift in focus away from class structures and the traditional understanding of social stratification. For example, Bourdieu (1991) discusses systems of dispositions with respect to the production of knowledge from positions in a discursive field, not in terms of class orientations. This reflects what he regarded, and as previously noted, as the need to explicate and apply a broader model of academic praxis, capable of informing a 'reflexive' relationship between knowledge and social change. To restate this point: Bourdieu renders the relationship between habitus and field in terms of a 'counterbalancing' process. This process consists, apparently, of the production of critique (from the peripheries of the field) and the activation of new ways of thinking about and interacting in the political space.<sup>27</sup>

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<sup>26</sup> The years given pertain to the initial publication of these works in French, and the date of their subsequent translation into English.

<sup>27</sup> In Bourdieu's apparent model for academic, and in particular sociological, praxis, critical discourses provide means to counteract social conflicts and the tendency for institutional structures to reproduce these conflicts (see Bourdieu, 1988). Thus, Bourdieu locates 'counter-principles' to instrumental and reproductive processes by endorsing what are often deemed 'radical' perspectives on social change and political action.

As both an intellectual and an activist, Bourdieu used political intervention, often through the media, as a way of supplementing his theoretical work with a more particular critique of neo-liberal policy. Through this, he sought to link the central theme of his theoretical work (for example, the problem of inequality) with his observations of extant forms of political marginalisation.<sup>28</sup> In the sphere of French politics, Bourdieu criticised Juppé and his successor (Jospin) and the European political coalition of what he positions as 'middle-ground liberalism' (see Bourdieu, 1998a). This placement becomes most clear through Bourdieu's dialogue with Grass (the German novelist/essayist), where he describes the Jospin-Blair-Schröder 'partnership' as a European "neo-liberal troika" (Bourdieu & Grass, 2001, p. 70). This dialogue, published post-humously in a left-wing political journal, was marked as a dedication to Bourdieu's ongoing influence on contemporary socialist theory. The main point he conveys relates to the idea that it has become increasingly harder (in modern capitalist society) for political movements to adopt stances to the left of those holding the authority on social democracy. Because of this, the discursive and theoretical positions traditionally associated with the left have, Bourdieu implies, already been assimilated under the auspices of neo-liberalism. This produces a worrying situation in which politicians come to be widely perceived as 'liberals' (or 'democrats') by virtue of the fact that they communicate and legitimate their intentions using the popular rhetoric of socialist theory.<sup>29</sup>

Troubled by this practice, and its effect on the validity of French and international politics, Bourdieu further disseminated his radical political ideas towards the end of his career (see Bourdieu, 1998a, b, c, and Bourdieu et al., 1999).<sup>30</sup> These texts pay tribute to the fact that Bourdieu used public addresses and the national print media to co-ordinate a widespread debate on the symbolic power of neo-liberal theory. In the context of this (ongoing) debate, he argues that the distortion and 'mystification' of traditional French socialism, and its problematic dilution, has become an instrumental condition in the

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<sup>28</sup> For example, Bourdieu publicly supported protesting railway workers in 1995, using the 'soap-box' erected at the Gare de Lyon to voice his understanding of the Juppé government's welfare reforms. He argued that Juppé's policies were geared towards maintaining the strength of French corporations in global economic markets. Bourdieu spoke in the name of academics and other intellectuals supporting the strikers, and alongside trade union representatives and labour associations. The transcript of this speech was reproduced in English in 1998, in a short essay titled "Against the Destruction of a Civilization" (see Bourdieu, 1998a).

<sup>29</sup> This correlates with the recent adoption, by Blair, of Giddens's 'third way' politics and his apparent 'renewal of social democracy' (see Giddens, 1998). For example, several commentators have referred to Giddens's book as the basis of New Labour's 'third way' manifesto. In dialogue with Bourdieu (see Bourdieu & Grass, 2001), Grass accuses this false partnership as a common practice in European politics, where political leaders invoke socialist rhetoric to ease the implementation of neo-liberal programmes. Grass argues that since this is done under the veil of social democracy, these leaders promote a "capitulation of the economy" (see Bourdieu & Grass, 2001, p. 70) by reversing the terms under which political debates are conducted.

<sup>30</sup> Of note is that Bourdieu, prior to his death, failed to publish succinct accounts of the success of his political interventions. Much of what can be learned, in terms of academic praxis, from Bourdieu's 'living' out of his praxis via some form of practical engagement, must be inferred from cultural and intellectual movements that cite his work as influential. For details, see the "HyperBourdieu" catalogue, contained at <http://www.iwp.unilinz.ac.at/lxe/sektktf/bb/HyperBourdieu.html>, and the European Centre for Sociology at <http://www.ehess.fr/centres/cse>

maintenance of a neo-liberal order (see Bourdieu, 1998a). This affinity to the notion of mystification correlates with the work of other contemporary French critical theorists (including Derrida, Latour, and Barthes), and is made most apparent in Barthes's "Mythologies" (see Barthes, 2000). Here, Barthes constructs a thesis that explains his observations of modern trends in popular French media, arguing that the use of myth as a linguistic and communicative device produces the problematic effect of "depoliticising speech" (ibid., p. 143-144). Later in the thesis, Bourdieu's work will be described with reference to this idea, and this tradition in critical theory, and explained through his application of a theory of mystification to everyday political rhetoric.<sup>31</sup>

The problem, as Bourdieu notes, is that mystification processes have the effect of eroding the capacity for language (and communication) to be used to resolve discursive conflict (see Bourdieu, 1991). In response to this, Bourdieu advances the idea that myths can be subject to a process of 'deconstruction', which counterbalances the use of myth to achieve political ends (see Bourdieu, 1990b). Many of the ideas discussed later in the thesis reflect this 'double-edged' attribute of mystification processes. The intention is to establish how mystification applies to accountability, and how it can be explained using Bourdieu's concept of 'symbolic' capital (see Bourdieu, 1991). While this concept is epistemological, and related to the production of knowledge within a discursive field, it likewise carries an ontological (or normative) relation. Indeed, it is informed by Bourdieu's critique of neo-liberal theory, and his argument that it embodies a project for political reconstruction that transfers power away from democratic and representative bodies (see Bourdieu 1998c). This short essay exemplifies his political position, and fortunately, following its publication in "Le Monde", was broadly disseminated throughout the public realm. Between the lines, Bourdieu argues that the theoretical discourse from which neo-liberalism finds legitimacy is flawed at the outset, and does not reflect, as it claims, a perfect social order that tends towards an equilibrium position. Instead, the discourse (and its legitimation as an analytical position) assists in constructing and maintaining the perception of a utopia.

The 'prioritisation' of economic value as a basis for controlling the political space is central to Bourdieu's critique of capitalist arrangements and corporatist formations (see Bourdieu, 1998a, b, and c). In each of these pieces, Bourdieu argues that neo-liberal reconstruction does not change the general logic of capitalism, yet alters the institutional strategies for augmenting this logic and maintaining its validity. It can be inferred from this that the maintenance of a neo-liberal 'universe' involves, for those involved in this construction, suppressing those modes of engagement that bring social agents to new points

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<sup>31</sup> This understanding of 'mystification' will be discussed later in the thesis. Implicit to it is that a 'depoliticised' language (or discourse) has the effect of making dominant discourses congruent with existing disparities between 'the oppressors' and 'the oppressed' (see Ch. 4).

of political action. Along this line of thought, Bourdieu (1998c) discusses how a situation of 'non-intervention' (i.e. widespread apathy and political disengagement) is ensured following power being relocated away from social collectives. He argues that neo-liberal policies coordinate this relocation by deferring decision-making power to international financial institutions, or large multinational corporations (what Bourdieu brands as the 'armed extensions' of neo-liberal policy).<sup>32</sup> This argument is exemplified in a discourse on "social Darwinism" (see Bourdieu, 1998a, p. 102), which emerges as the norm for economic decision-making and interaction in the political space.

While facilitating competition and assisting social agents in their pursuit of financial gain, this 'self-interested' logic has the effect of undermining the power of traditional regulatory forms. Indeed, and as argued in more detail later in the thesis, the 'logic' of self-interest embodied in economic competition brings many problems to bear on maintaining the accountability of the modern corporate form (see Shearer, 2002 and Ch. 2). For example, Bourdieu (1998a) asserts that the most worrying attribute of neo-liberal political reconstruction is related to the 'symbolic' effect it has on the discursive field. Since the 'augmentation' of economic capital requires being mediated and legitimated at a symbolic level, neo-liberal processes become tied to discourses that legitimate their authority. This produces an ideological world-view from which economic activity appears disjointed from the systems of social interaction underpinning economic markets. The immediate effect, drawn from Bourdieu, is that the traditional discourse on 'liberalism' is drawn away from the idea of individual freedom, and towards an idea of freedom corresponding to gains in economic markets. The lasting consequence, as Bourdieu argues, is that economic conflict – the endemic "struggle of all against all" (see Bourdieu, 1998a, p. 3) – produces lasting contradictions in social and cultural policy, and feeds the burgeoning scepticism in discussions on social change.

The methodological position established by Bourdieu (see above) leads him to critique 'universal' (field) positions by constructing 'particular' accounts of the conditions of the political space. Applied to the study of accountability, this position informs the idea that proposals for change often fail to find consensual ground on a general framework for accountability.<sup>33</sup> Bourdieu relates this 'dis-synchrony' to the apathy of policy-making bodies and the problems with political mobilisation. He implies through his critique of neo-

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<sup>32</sup> Here, Bourdieu refers to global institutions such as the International Monetary Fund and the Organisation for Economic Co-operation and Development and the manner in which their agendas promote neo-liberal discourses in regional and domestic programmes of economic restructuring. Many examples of such strategies (including 'public-private' partnerships and the 'privatisation' of nationalised industries) are cited in Bourdieu's critique of neo-liberalism. Collectively, these detail the consequences of the reconstruction process becoming legitimised by powerful social institutions.

<sup>33</sup> See, for example Arrington & Puxty (1991), Cooper (1980), Cousins & Sikka (1993), Laughlin (1987), Neu et al. (2001), Puxty (1986), and Tinker & Gray (2003). The work of all these theorists will be discussed in more detail later in the thesis.

liberalism that the conflict created between different dimensions of governance is most acutely demonstrated in the conflict between welfare officials and 'technocrats' of finance ministries. He argues that "the right hand [of government], obsessed by the question of financial equilibrium, knows nothing of the problems of the left hand, confronted with the often very costly social consequences of budgetary restrictions" (Bourdieu, 1998a, p. 5).<sup>34</sup> This produces a worrying political conundrum that directs the attention of policy makers away from the need for individual and collective political action. Political theorists, for example, often approach politics as a science which adopts scientific principles (i.e. surveys, consultations, opinion polls) to define the phenomena which come to define the public interest. The consequence, as Bourdieu explains, is the reconstruction of politics around short-term ideals. Policy-makers are forced to engage with these ideals, and "pose the problems of politics in the very same terms in which they are posed by businessmen (sic)" (ibid. p. 7).

Bourdieu draws attention to the global financial institutions that sit at the privileged hubs of systems of economic control, and condemns the 'IMF world-view' and its mediation under the covenants of financial expertise. He argues that the legitimation of neo-liberal policies is seldom difficult in a political field full of experts armed with classical theories of economics and finance (see Bourdieu, 1998b). The problem is that policy-makers advance claims to accountability by sustaining the idea (or myth) of an economic entity that is accountable so long as it is analysed in isolation from real material conditions. At the same time, Bourdieu's critique draws attention to how the symbolic power of a neo-liberal discourse forces policy-making to incorporate an abstraction that reduces the capacities of political agency to influence economic decisions. This implicitly places the blame for 'marketing' neo-liberal theory with institutions controlling the production of symbolic capital. In the final essay in this collection, Bourdieu links neo-liberal programmes to processes of "neo-conservative reconstruction" (Bourdieu, 1998b, p. 125). He argues that the symbolic authority granted to non-elected groups (conservative political lobbyists) legitimates the use of finance, and financial rules, in the incontestable pursuit of a 'purer' capitalism. The result is that traditional systems of accountability become stripped of social clauses, and are restructured around the internalised logic of profit and competition (see Bourdieu, 1998b, p. 126).<sup>35</sup>

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<sup>34</sup> Instead, since the right hand pretends not to know what the left hand does, a policy struggle is institutionalised in the centre of the public realm. Here, as Bourdieu argues, the rules and procedures of 'financial management' distort and prevent the need for social investment (Bourdieu, 1998a, p. 2).

<sup>35</sup> Bourdieu implies that these systems were previously maintained through the work of trade unions, environmental lobbies, and systems of social taxation. In the same piece, Bourdieu also discusses the effects of this process in the microcontexts of individual organisations. Here, he argues that accountability is reconstituted as a relation of hierarchical dependence, involving the evaluation of individual performance through appraisal schemes (see Bourdieu, 1998b).

The critique of neo-liberalism central to Bourdieu's sociology informs an enlightening position for accountability research. In one respect, Bourdieu's work draws attention to the fact that neo-liberal approaches to corporate regulation colonise the spaces in which alternative (e.g. non-administered/non-procedural) forms of accountability could be actualised in practice. In another, the pertinence of Bourdieu's description of the power of neo-conservative institutions makes it problematic for reformers (of any sort) to justify solutions that require institutional change. For example, Bourdieu refers to neo-liberal systems as a political utopia in which corporate agendas are privileged at the heart of government policy. He argues, albeit implicitly, that given the collusion between the controllers of economic and social capital, 'plural liberal' political systems tend towards failure. This process begins with policy reforms that institutionalise 'corporatism' as a legitimate political strategy, and ends with a corporatist system in which the bearers of power are more insulated from and less accountable for the effects of power. Later in the thesis, it will be argued that the contradictions of this situation are mirrored in particular areas of academic theorising, and most acutely in the development of a 'critical accounting project' (see Cooper, 1980, Cooper & Sherer, 1984, Cooper et al., 2003, Everett & Neu, 2000, Laughlin, 1987, Lehman, 1992, Neimark, 1994, Puxty, 1991, Tinker, 1980, and Tinker et al., 1982).

Bourdieu's work implies that neo-liberalism does not only set the boundary conditions for action possible in the political space, but institutionalises a specific discourse in the field of accountability. This prevents the development of alternative positions from which to confront the rubric of corporatist arrangements. This aside, Bourdieu is not the only one to note this effect. For example, Cooper et al. (2003) restate the central contention of the critical accounting project; that far from operating as a functional process, corporate accounting practices reside at the heart of the peculiar dynamic of capitalism. By emphasising the technical rationality of the information communicated about corporate activities, accounting numbers foreclose debates on prior conceptualisation of value (see also, Cooper & Sherer, 1984). This implies that the undue attention granted to economic value privileges this 'frame-of-reference' as a suitable basis for analysing the social order. Notably, any discussion on accountability in the context of the modern corporation could (legitimately) end at this point of critique. That is, the political space could be rendered demobilised and apathetic, and with only 'hypothetical' solutions. The remainder of thesis seeks to transcend, albeit theoretically, this point, by conducting an in-depth exploration of the conceptual dynamics traditionally applied to accountability. This exploration will be conducted, for the reasons given above, with reference to Bourdieu's work, and with respect



to his ability to coalesce many elements of critical theory previously applied to the study of accountability.<sup>36</sup>

## 5. Pointers

To reflect back on the discussions contained above, the chapter has sought to explain various concepts that demarcate Bourdieu's contribution to modern critical sociological theory. The intention was to establish, from the outset, exactly how Bourdieu defines the 'directives' he uses to carve out a distinct theory of social practice, and to subsequently suggest that this theory infers new ways of thinking about accountability. Four specific discussions were advanced and articulated in the chapter. First, Bourdieu's framing concepts of habitus and field were defined in his terms, and related to his specific methodological approach to social theory. Second, Bourdieu's work was considered in the context of an implicitly 'reflexive' brand of methodology. This involved considering the implications, for social-scientific research in general, of applying a reflexive theory of social practice. Third, Bourdieu's approach to sociology was discussed with reference to its correlation to existing frameworks for critical theory. Particular attention was granted to both Marxist and Habermasian approaches to critical theory, and their correlation to (or divergence from) Bourdieu's position on social change. In the fourth and final discussion, this position on social change was considered in line with Bourdieu's critique of neo-liberalism. It was argued that while neo-liberal theory has a colonising effect on the discursive space, certain forms of academic praxis, taking Bourdieu's definition, operate to transform, perhaps reflexively, the classificatory schemes of this space, and can therefore assist alternative forms of political action.

Following Bourdieu, this thesis explores the accountability of the modern corporation with reference to a discursive field and associated habitus. The aim is to render the field of accountability visible by constructing a typology of its discursive positions (see Ch. 3). Each of these positions sets boundaries on what researchers, policy makers, and practitioners/activists perceive as the 'active' space for political agency.<sup>37</sup> The concept terms of 'habitus' and 'field' are used to raise questions relating to knowledge production and action, what is often regarded as questioning academic 'praxis' (see Bourdieu, 1998). Applying these terms to the concept of accountability requires application of the following

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<sup>36</sup> For applications of Habermasian and Foucauldian critical theory, see Broadbent & Laughlin, (1997), Hoskin (1994), Lehman (2003) and Neimark (1994).

<sup>37</sup> This arrangement obviously calls into question those parties referred to as 'agents' in the field. Rather than foreclosing a definition on this term this early in the thesis, the intention is to explore the multiple forms in which the concept of agents (and agency) can be applied in the field.

assumptions. (a) A particular habitus, or political space, determines the manner in which agents interpret the meaning of accountability. (b) The habitus represents a 'relational' concept; it determines what agents think others think, and informs them of the range of positions within the discursive field. This is important in Bourdieu's work because taken together they lead to a further key assumption, (c) that an informed understanding of 'habitus-field' relations allows for explanations to be given as to why others think the way they do.

In line with Marxist sociology, Bourdieu posits those privileged enough to study the social world should always act upon their awareness of social struggle and conflict.<sup>38</sup> For example, the methodological approach endorsed by Bourdieu would view sociological work as a form of conflict resolution. Sociology only adopts such a form when researchers take measures to explain the conflict-based relations that characterise particular fields. Furthermore, like Marx, Bourdieu makes no apologies for the normative political orientations of the research projects in which he engages. Bourdieu's monologues, widely published late in his academic career (see Bourdieu 1998a, 1998b, 1998c), reveal his apparent desire to articulate a research manifesto capable of provoking lasting social change. Significantly, these monologues also reveal Bourdieu's tendency to see new knowledge as a determinate of power transfers between discursive positions. This leads him to stipulating two assumptions. First, or (d), that in thinking this way about how others think, social research(ers) can find a way to change the way he/she thinks, and confront the way it is necessary to think in order to change the way we all live. Second, or (e), that a 'reflexive' approach to studying the social world can lead to shifts in the discursive orientations of the field, and can increase agents' capacities to actively engage in transforming the political space they inhabit.

Significantly, Bourdieu rejects rendering the political space as an unbounded space of theoretical pluralism. In his view, the boundaries (or theoretical range) of any field are ultimately limited to its range of effect; hence the analysis of the field is limited to "a space within which an effect of field is exercised" (Bourdieu, 1992, p. 100). The possibilities for play outwith the boundaries of the field are always ephemeral; the field is always adapted to internalise these games. Thus, the emergence of a framework of theoretical models presupposes the emergence of authoritative positions themselves presupposing a certain 'objectification' of the field. As has been argued, Bourdieu's methodological approach transcends the divide between structuralism and individualism, the related separation of

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<sup>38</sup> As Marx implicitly argued, the role of sociology and critical social theory is not only to describe the world but also to change it. Neimark (1990) imports a Marxist perspective to the literature on accounting, and argues that the aspirations of 'critical accountants' should be no less (Neimark, 1990, p. 110). This draws attention to a Marxist understanding of 'praxis' and prompts critical theorists to question the relevance of praxis in their particular field of study.

determinism from voluntarism, and the conflation of rule production with the construction of social norms. Bourdieu implies that both sides of these dualisms are flawed in their tendency towards extremes. While structuralist methodologies analyse the social world in terms of groups of individuals in deterministic spaces, their methodological opposites tend to reconstruct these spaces as unbounded arenas of strategic autonomy. Bourdieu defines an approach that advocates awareness of both positions. This reveals the constraints imposed upon subjects under the auspices of structures, and considers their capacities to act as sovereign individuals. In other words, this approach draws attention to “the relations between two realizations of historical action, in bodies and in things” (see Bourdieu & Wacquant, 1992, p. 127).

The manner in which Bourdieu confronts the problems of social reproduction and redefines the possibilities for social transformation is reflected in his ‘praxeology’. As will be shown, applying this to accountability necessitates problematising accountability as a prior feature of cohesive, organised and democratic societies. It requires substituting a model of practice that defers to providing an administered description of events with one that links communicative actions to individual and social praxis. This involves questioning what it is that constitutes an account, and what formal, administered, corporate accounting practice has to do with accountability. These ideas are developed further in subsequent chapters using Bourdieu’s framing concepts of habitus and field, and his idea that the development of any given practice can be linked to the augmentation of some form of epistemological capital. An awareness of Bourdieu’s ontological position is linked to the development of a thesis that is also an attempt to synchronise accountability with sociological debates on social change. These debates centre on the questions of ‘how’, ‘why’ and ‘for whom’ social practices operate, and the dynamics around which given answers can be transformed into praxis-based strategies.

## 2.

### DISCOURSES:

#### The constitution of accountability as a discursive space

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“Description and interpretation often seem quite familiar; they must make sense. Not only must adequate descriptions be recognisable, but they are accountable in that they must convince socially defined competent agents that the circumstances in question warrant the attributions that are attached. Thus, although social reality is situationally and artfully constructed, this is accomplished in relation to concrete interpretive parameters. Social order is assembled from ‘cultural particulars’ that may be widely available yet contingently asserted” (Geertz, 1973, ‘The Interpretation of Cultures’, p. 266-267).

It has been argued that discursive positions can be derived from ‘bounded’ bodies of knowledge, and consequentially, that discourse ‘pre-determines’ the practices associated with accountability. In the previous chapter it was postulated that any assertion as to the parameters of accountability (i.e. the ‘boundary conditions’ applied to theory) is an artefact of what theorist see them to be from the particular position they adopt within the discursive space. The current chapter extends this argument to the accounting and other ‘business-related’ research on accountability. It considers that, in general, this body of work is consistent with positions on accountability that legitimate particular and ‘normative’ interests. The aim of the chapter is to explain conceptual theories and models of accountability with reference to hypothetical ‘boundaries’ (Geertz’s ‘concrete interpretive parameters’) levied on discursive positions for the purposes of legitimation (see above). Later in the thesis, the boundaries applied to the discursive space will be mapped in more detail, and presented in a typology of theoretical positions and associated models (see Ch. 3). Significantly, this mapping can be ‘pre-empted’ with a discussion on accountability that draws attention to how particular interpretative forms ‘inform’ discursive positions by associating them with frameworks and categories for practice. This discussion can be conducted with reference to materials drawn from critical sociology, especially the work of Bourdieu.

Following Bourdieu, it could be argued that ‘reflexive’ dynamics only arise in the discursive space when the agents of this space have knowledge of the status of their (and other) positions. For example, Bourdieu notes in “The Logic of Practice” (see Bourdieu,

1990a) that the status of discourse is determined by the location of an associated interpretivist mode within a hierarchy of epistemological 'capital'. He considers that the 'field/habitus' relation, and its capacity to be reflexive, is influenced by a secondary relationship between the various 'species' of capital. Bourdieu's use of this framing mechanism is analysed in more detail below. Attention is drawn to his observation of a hypothetical process of critique in which these species become 'embedded' and 're-embedded' (see Bourdieu, 1990b, 1991). The intention is to relate Bourdieu's work on reflexivity to a 'constructive' critical theory, and one that cultivates 'situated' and 'experiential' (i.e. non-embedded) knowledge. This form, as described in the previous chapter, is Bourdieu's answer to the question of praxis, in which the purpose of critical theory is to draw meaning (and knowledge) from the disenfranchised peripheries of the discursive space.

As was argued in the previous chapter, Bourdieu's sociological 'strategy' involves reflecting on these alternative (often 'non-administered') types of knowledge, and linking them, via praxis, to the resolution of social conflict and the amelioration of social problems. In the following sections, this strategy is related to Bourdieu's categorisation of all relevant types of knowledge in a framework of (epistemological) "capital" (see Bourdieu, 1991). Of significance is that each species of capital outlined by Bourdieu – "economic", "social", "cultural" and "symbolic" – legitimates a certain ordering of the social space, and informs a particular relation between knowledge, reflection and action. In this sense, Bourdieu's framework of capital constitutes a framing mechanism which theorists can use to explain their perception of the social world, and predict, via 'epistemological awareness', how new knowledge could transpire within the discursive space. It will be argued (below) that Bourdieu's assumption (of different forms of communication being linked to the 'augmentation' of particular species of capital) accommodates a useful basis for thinking about the practices commonly associated with accountability. Indeed, the intention is to demonstrate, through a review of the relevant literature, how this framework could be utilised to interpret the normative categories of thought in which accountability has been theorised, modelled, and critiqued.

Notably, Bourdieu was not the first sociologists to create this distinction between the 'economic', the 'social', and the 'cultural' components of knowledge. By drawing on ideas introduced previously, it could be argued that the main differential in Bourdieu's critical theory is his delineation of a fourth, and 'symbolic', species of capital.<sup>1</sup> Significant is that

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<sup>1</sup> Throughout the thesis, comparisons will be made between Bourdieu and other prominent sociologists and social theorists. Particular attention is placed on Marx and Habermas, owing to the fact that they have become prevalent figures in critical and interpretative research in accounting (see, Broadbent & Laughlin, 1997, Laughlin, 1987, and Neimark, 1994). Attesting to the core arguments contained in these texts, the previous chapter outlined the differences between the critical theory advanced by Bourdieu, and those of Marx, Habermas, and 'post-structuralists' like Foucault.

Bourdieu supposes this species to be 'transcendental' to (and thus able to modify) epistemological structures. For example, in his 'logic' of field dynamics, he defines symbolic capital as "the particular form that one or another of these species takes when it is grasped through categories of perception that recognize its specific logic" (Bourdieu, 1990a, p. 119). Implicit to this statement is the idea that the augmentation of symbolic capital produces changes in the given hierarchy, and facilitates critical self-awareness amongst the agents exposed to its form. Later in the thesis, attention will be drawn to how this practice forms a basic component of 'homology' across fields, and is important for co-ordinating the discourses of academics with those of policy-makers, individual persons, and political collectives (see Ch. 4). For now, it can be taken that the 'categories of perception' Bourdieu associates with this process of synchronisation are inextricably linked to his views on the 'reflexive' nature of symbolic capital (see Bourdieu, 1990b).

The chapter explores how Bourdieu's hierarchy (in particular the difference he constructs between cultural/information and symbolic species of capital) provides a means to 're-think' accountability, and to explain the relations between positions established by theorists. Of note is that this framing construct succinctly correlates with Bourdieu's methodological and political position (as made apparent in the previous chapter). The contempt he displays for an economic interpretivist mode (in analyses of the social and political world) reflects his critique of the privileged status of economic capital (see Bourdieu, 1998a). He combines this, through his critique of neo-liberal economic theory, with the notion of a political crisis in which the dominant (neo-liberal) politic is sustained due to the inefficiency of social capital as a 'counterbalancing' regulatory device (see Bourdieu, 1998b). The solution Bourdieu offers exists at a methodological level, and corresponds with a model of academic praxis in which the augmentation of cultural (or informational) capital is constituted as an alternative to institutional regulation and governance (see Bourdieu, 1988). This is testament to Bourdieu's (albeit restrained) optimism for social change to follow the production of new forms of information and their reflexive interpretation (see Bourdieu, 1990b).

The cited works are testimony to the fact that Bourdieu's framing concept of capital develops organically throughout his sociological work. The interpretation adopted for now can be clarified as follows:

- 1) Economic capital reflects the mediation of power in and through economic markets and market-based institutions. The discursive weight given to economic interpretations ensures its status at the top of the hierarchy. These interpretations are such that markets are assumed to mirror social preferences in the prices of economic goods. Thus, economic capital is congruent with, and serves, financial interests, and is augmented in the interests of those with a financial 'stake' in economic transactions.

- 2) Social capital reflects the mediation of power in and through institutional regulation. The institutions of governmental and non-governmental bodies employ social capital to intervene in the economy. Thus, social capital serves regulatory interests, and counterbalances dislocations when market prices do not reflect social preferences. It is augmented, or 'administered', through new legislation, quasi-legal processes, and the mechanisms of formal governance (i.e. the state).
- 3) Cultural capital reflects the mediation of power in and through informed agency. In a participative democracy, access to information enables participation in and through a political or cultural habitus. The form taken by this can be influenced by those controlling the dominant communicative media. Cultural capital can also be thought of as information capital; it can adopt descriptive and critical forms, and be augmented in communicative processes that bequeath agents with knowledge of the relation between (1) and (2).
- 4) Symbolic capital reflects the mediation of power in and through discursive conflict. It can be used as a means to influence the way agents think about the discursive space. It differs from (3) in that its augmentation does not require information to be processed, but does signal new interpretations of the possibilities for change. Critical theory, for example, could be interpreted as a vehicle for such exchanges; that is, a means to communicate knowledge of other categories of perception, interpretation, action, and so forth.

As previously noted, Bourdieu implies that the elevated position of economic capital impairs those practices, whether institutionalised or otherwise, designed to balance economic rights with social responsibilities. This effect is exasperated following what he describes as the 'withdrawal' of the state and the associated 'depoliticisation' of political agency (see Bourdieu, 1998b). In this particular critique, Bourdieu argues that the traditional 'dialectic' between economic and social conceptions of value (for example, in welfare policy) fails to operate when the discourse on economic rights 'supersedes' the counterbalancing discourse on social responsibility. Bourdieu relates this to the fact that traditional regulatory mechanisms are undermined by the process of 'neo-liberal political reconstruction' (see also Bourdieu, 1998a, c, and Bourdieu et al., 1999). However, the framework of capital offered by Bourdieu contains the suggestion that the bearers of economic, social, and cultural capital are required at all times to mediate their (discursive) positions through symbolic capital. Given that the process of mediation/reconciliation demands that the bearers of capital find symbolic legitimacy for their appointed discursive positions, conflicts at the symbolic level can consequentially stimulate epistemological movements. This idea provides the methodological basis for Bourdieu's model of social change, and informs the relationship between this model and the application of critical theory.

Bourdieu's work informs the idea that attention to the symbolic dimension of capital could assist the development of critical theory. Bourdieu (in dialogue with Wacquant) discusses the idea that the peripheries of discursive fields are more inclined to produce symbols than information (see Bourdieu & Wacquant, 1992). This implies that those discourses produced at the peripheries are incubators for knowledge that changes the way

agents (in the social world) 'communicate', 'appreciate', and 'act' on cultural (or informational) objects. This idea likewise informs Bourdieu's position on political participation, and his implicit suggestion that cultural discourses can be reconstituted as forms of social wealth arising from a collective experience (see Bourdieu et al., 1999).<sup>2</sup> It draws attention to the 'myth' of a constant separation between the individual and the collective (as the 'logic' of capitalist formations), and the fact that institutions, while structurally pervasive, do not own agents' collective experience of the social world. The power of this position, and its relation to concepts such as membership, identity, and accountability, will be explored in more depth later (see Ch. 4). For now, the ideas incorporated into this position will be used to analyse the relevant 'literature', and to highlight those elements of accountability research that resist a 'corporatist' model of social responsibility.

The following chapter engages in a discussion of how various approaches to critical theory have been hypothesised in 'accounting' and other 'business-related' research on accountability. Drawing on the work of several theorists, it is argued that discourses on accountability are informed by policy and praxis-based strategies, which each prompt researchers to consider an associated style of 'engagement' (see Cousins & Sikka, 1993, Jones & Dugdale, 1995, Laughlin, 1987, Lehman, 1992, Mouck, 1994, Munro & Hatherly, 1993, Neu et al., 1998, Owen et al., 2000, Panozza, 1996, Roberts & Scapens, 1985, Shearer, 2002, Tinker & Gray, 2003, and Willmott, 1996). The cited literature is reviewed with the intention of clarifying the role of knowledge and capital in the dynamics of engagement.<sup>3</sup> It is argued that the normative nature of accountability research is such that participants are compelled to adopt a methodological stance on the 'structure-agency' question (see Roberts & Scapens, 1985). In this respect, the prominence of a 'procedural' approach to research (see Ch. 1) has entailed that researchers substitute a 'constructivist' model of agency for a 'structuralist' equivalent. This shifts the focus of academic praxis away from the 'social construction of discourse', and towards what Habermas describes as the 'iterative functional refinement of institutionalised rules and procedures' (see Habermas, 1984).

This interpretation of the literature is presented in three particular stages. In the first section, it is argued that countering the problems with 'procedural' research requires attention being redirected to an 'ethnomethodological' position on accountability (see Garfinkel, 1967), which substitutes the constraints of an institutionalised habitus for

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<sup>2</sup> Negri et al. (1999) synthesises this using the notion of "constituent power", where despite the colonisation of the political centre, peripheral movements still find means to disrupt the given balance of power. See, for example, "The Ourganisation Project" – an open-access web site aiming to build an ongoing resource, archive and tool of collective investigation into the issues of self-institution (see Variant, Vol. 2 No. 19, Spring, 2004, and <http://www.ourganisation.org>).

<sup>3</sup> These dynamics (although at this stage only hypothetical) are evaluated in terms of Bourdieu's position on political participation, where reflexive engagement pre-empts an awareness of the patterns of subordination legitimated by the dominant communicative media (see Bourdieu, 1990b).



membership of a social formation.<sup>4</sup> In the second section, it is suggested that discursive positions on accountability can be differentiated in terms of their apparent links to political abstractions (see Gaddis, 1964, Held, 1987, and Miller & Rose, 1990). A line of demarcation is constructed between those approaches supposing a 'pluralist' order (characterised by a 'balance of power') and those engaging with a situation defined by collusion and conflict amongst the bearers of power.<sup>5</sup> In the third section, the possibilities for convergence and synchronisation between an ethnomethodological approach (to order) and a 'neo-pluralist' position (on political participation) are discussed in terms of the critical literature on accountability and the 'critical accounting' project. It is argued that this convergence, hypothetically speaking, could inform accountability research and praxis with a mode of engagement which is both social and critical (see, for example, Tinker & Gray, 2003, Lehman, 1999, and Roberts, 2003). Attention is drawn to how 'socialising' narratives inform the symbolic level of communication and embrace the use of symbols to maintain cohesion within social formations.<sup>6</sup>

### 1. In 'ethnomethodological' terms

It can be argued that the idea of accountability has pervaded social theory since the conception of 'ethnomethodology' (see Garfinkel, 1967, Zimmerman, 1970). Without accountability, as Garfinkel asserts in "Studies in Ethnomethodology" (Garfinkel, 1967), social groupings or formations would cease to be developed around coherent systems of agreed upon norms. This implies that 'unaccountable' relations would be ones that appear devoid of shared meanings, common practices, and consensual value systems. Thus, socialising behaviour, if it occurred, could only be interpreted with reference to 'anarchic' contexts. Garfinkel's attempt to develop a social-analytical framework for an 'ethnomethodological method' can be conceived as a distinct branch of sociology that challenges the idea of a fragmented and 'atomised' society (see Giddens, 1993).

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<sup>4</sup> Of note is that ethnomethodologists construct inextricable links between accountability and social cohesion, and do so by defining a cyclical model of the accountability process. The dynamics of this model are such that accountability adopts both 'descriptive' and 'interpretative' moments, and communication is contingent on the manner in which agents 'appreciate' accounts.

<sup>5</sup> It is argued that 'neo-pluralist' political abstractions accept the basis of pluralist ideology and its testimonies to liberty, while questioning the degree to which economic rights, and rights to act, are a sufficient basis for social responsibility. Instead, it is argued that the explanatory value of neo-pluralist theory relates to the congruence between political participation and cultural action. This draws attention to the divergence, in the field, between conflict-based analyses informed by critical theory and those that think about accountability as a functional technology, subject to gradual self-regulating refinement. Of significance to the remainder of the thesis is that conflict-based analyses appear both critical and constructive, and could possibly be used to coax out new narratives (on accountability) from the peripheries of the discursive space.

<sup>6</sup> This argument illustrates the fact that these theorists assert (albeit in different manners) that a constructive model of praxis requires (accounting) theorists to directly engage with non-institutional movements, and to nurture an enhanced critical awareness in social collectives

Consequentially, sociologists adopting an ethnomethodological approach supposed that if accountability practices were pre-conditions for social cohesion, social groupings and formations would not exist without 'evidence' of accountability. They assumed that the communicative practices associated with accountability, if studied in the correct manner, could inform the manner in which the members of a social space are capable of using action to give meaning to that space.

Ethnomethodology, as an analytical approach, is formed around the assumption that the source of social cohesion is knowable if one reflects on the methods (or 'ethnomethods') members (agents) employ to give meaning to an everyday sense of being in the social world (see Garfinkel, 1967). Significantly, ethnomethodologists generally reject the notion that members of a social space are able to objectively communicate descriptions of their experiences and interaction in that space. Instead, ethnomethodology embraces a theory of communication that draws attention to the accounts agents routinely produce because they feel the need to construct a semblance of order. This position is articulated by Coulon (1995), who argues that agents produce accounts to render the social world visible and to render their actions comprehensible to others. They do so "because [they] reveal its [the social worlds'] significance through the exposition of the methods by which [they] make an account of it" (Coulon, 1995, p. 26). Thus, an ethnomethodological approach assumes that (what is understood as) 'accounting' practice serves multiple purposes. Communication creates stability in the everyday lives of agents, legitimates their actions to superiors, and contributes to the construction of a discourse on the meaning of certain practices.

Similar interpretations of Garfinkel's work have drawn attention to the idea that since action contained its own explanation it could (following its reflexive interpretation) constitutively change the meaning of action. Debates between Garfinkel, Zimmerman, and others, provide insights into the excitement surrounding ethnomethodology at its conception (see Zimmerman, 1970, and in particular the debate between Zimmerman and Parsons). These texts are evidence of the fact that Zimmerman agreed with Garfinkel, and similarly concluded with the idea of agents possessing "practical linguistic and interactional competencies" (Zimmerman, 1970, p. 264). It was through these competencies that agents reproduced the observable and orderly features of everyday life, thus making them 'accountable'. In an attempt at synthesising his position with the ethnomethodological method, Bourdieu (1990b) describes the ethnomethodological turn in sociology as the "purest expression of the subjectivist vision" (see Bourdieu, 1990, p. 125). He also accepts Garfinkel's concern with the objectification of reality, and likens the effects of group membership to the influences of a social 'habitus' (see Ch. 1). Significantly, his anthropological studies adopt similar methods to those adopted by ethnomethodologists,

who take as their objects of analysis the everyday methods that members (agents) use to manage a 'localised' sense of order.

It will be argued later in the thesis that the powerful concepts underpinning ethnomethodology provide a new way of looking at the manner in which agents become collectively organised within complex systems of communication, sense making, and constitutively accomplishing action (see Ch. 4, 5 and 6). The links between such systems, their reliance on accounts, and a process of reflexivity, are taken to be the fundamental attributes of ethnomethodological analyses (see, for example, Giddens, 1993). These attributes are described here to highlight their presence in the discursive space from which accountability research draws meaning, and to ascertain the degree to which ethnomethodological approaches to accountability can explain various aspects of modern society. Of note is that the development of an ethnomethodological method reapplied, in a more interpretivist manner, what had previously been described as 'social phenomenology' (see Schütz, 1962). Indeed, Garfinkel's most important source was the work of Schütz, whose main contribution to sociological thinking was the idea that we are all "practical sociologists" and that the real is always described, explained, and constituted by the people.<sup>7</sup> Drawing from this idea, ethnomethodologists collectively proposed a common and legitimate conceptual framework that provided solutions to the problems of conventional social theory.

The pertinence of this framework derived from the fact that, at conception, conventional approaches to sociological analysis held a primary focus on the 'universality' of social rules and procedures (see Zimmerman, 1970). As noted by Zimmerman, the precedents that were established by earlier sociologists of modernity (i.e. Weber and Durkheim) meant that analyses of the social world always adopted a structuralist disposition. This disposition led many sociologists to suppose that internalised rules and procedural norms explained the patterned behaviour of an ordered society. Ethnomethodologists problematised this precedent without going so far as to revoke its relevance. They accepted that structure is a determinant of social action, and yet discarded the idea that social outcomes are entirely determined in institutionalised value systems. Instead, they drew attention to the possibility that group 'membership' is maintained because members come to 'master' a common language (or discourse). This language is used to describe, explain, and justify social behaviour with reference to the groups' collective awareness of their status. Thus, the solution posed by ethnomethodologists was based on a combination of 'sensibilities' to 'phenomenological' structures (i.e. 'real' material conditions) with an awareness of the manner in which agency holds the capacity to reconstitute these structures.

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<sup>7</sup> The debate on ethnomethodology, and its relation to social phenomenology, is best articulated through the exchanges evident in Garfinkel (1967), Parsons (1968), and Zimmerman (1970).

The pertinence of the core concepts of 'membership', 'accountability' and 'reflexivity' meant that within a short time, ethnomethodological principles came to bear on the development of new rules for sociological analysis (see Coulon, 1995). This did not happen, as Coulon notes, in the absence of criticism. Many of its initial critics alleged that ethnomethodological analyses adopted a trivial focus.<sup>8</sup> Others condemned the insular (or 'sectarian') group that had formed around Garfinkel's studies. One of the most direct criticisms is found in Coser (1975), who argued that the 'esoteric' language of ethnomethodologists functioned to restrict the borders of this analytical method, and alienate 'non-members' (cited in, Coulon, 1995). However, three decades after the publication of Garfinkel's initial intervention, Giddens argues that it has not lost its relevance. In his "New Rules of Sociological Method", he suggests that ethnomethodology reasserts the links between sociological theories and real social processes and between so-called experts and (lay) agents who are engaged in the social world (see Giddens, 1979, 1993).

"The aim of ethnomethodology is to make the accountability of social practices itself accountable, but not to try to 'remedy' indexical expressions in the manner of theories which try to classify and to explain these practices on a general level. Therefore, the ethnomethodologist does not differentiate, for the purpose of her or his own studies, between the sociology that lay members of society do in the course of their day-to-day lives, and the sociology that is done by professional social scientists" (Giddens, 1993, p. 44).

Bourdieu notes that following from ethnomethodology, models of agency have been developed that distinguish between the 'content' and the 'form' of a social interaction (see Bourdieu, 1977). Whereas the first moment relates to the interaction as known by the participant (or the observer), the latter can only be perceived if the observer replaces his/her focus from what agents do to how they do it. For example, ethnomethodological forms of analysis advance the notion that agents rely upon 'co-participants' to assemble and reveal a 'locally visible' sense of order. This is described most pertinently by Zimmerman (1970), who argues that structures are locally produced, sustained, and experienced as normal environments, and are most acutely interpreted as routine, habitual, and circumstantial "states-of-affairs" (see Zimmerman, 1970, p. 265).<sup>9</sup> From this perspective, accountability ensures that any particular structural arrangement (or 'state-of-affairs') is only sustained in the presence of a narrative on its consequential effects. The construction of this narrative, Garfinkel implied, is contingent on a 'reciprocal' process (of communication leading to

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<sup>8</sup> These include Sudnow (1972), who problematised the factors implicit to successfully crossing a road, and came to develop a 'sociology of the glance' (cited in Coulon, 1995, pp. 64-66).

<sup>9</sup> Sociologists such as Weber, Durkheim and Parsons believed that social order was only achieved following the internalisation of complex systems of rules and norms. This led social actors to being portrayed as 'judgmental dopes' that responded to external social forces and were motivated by internalised directives (see Zimmerman, 1970 and Parsons, 1968).

action) and produces a cyclical dynamic. In the logic of this dynamic, 'accounting' practice (as situated explanation) is followed by agents interpreting and making sense of these explanations, and ends with them creating the necessary links to individual and collective praxis.

Garfinkel's ideas prompted sociologists to analyse accountability as an embedded communicative practice, and as a process geared towards producing cohesion in social formations. Additionally, he highlighted how communicative practices assume various dimensions of actualisation, and how various forms of communication (objective and subjective, formal and informal) sustain the accountability of social formations.<sup>10</sup> It could be suggested that the tendency to interpret accountability as a communicative 'contract', and thus to analyse it as a 'procedural' process at the intersection of knowledge and action, equates with a 'positivist' reading of the ethnomethodological tradition. Such readings propagate the idea that maintaining social order requires communicative protocols to be mandated in institutionalised governance structures. This renders accountability as a substitute for earlier understandings of a social order maintained through forms of mutual association based on 'contractual' obligations (see Gray et al., 1996).<sup>11</sup> As will be argued (below), these interpretations delimit the discourse on 'social responsibility' that is at the core of the accountability problem, by associating the discharge of responsibility with the provision of administered descriptions of social action.

Organisational theorists have associated the movement from an objective theory of structure to a subjective theory of agency with a process of building shared meanings and social norms within modern organisations (see Munro, 1991, Roberts, 1991, and Hatherly, 1997). These theorists agree on the idea that communicative practices are co-ordinated through different operational modes, which, while heavily influenced by dominant discourses, are still contingent on agents ability to interpret communicative objects. For example, Hatherly (1997) polarises accountability around both "mechanistic" and "organic" systems (see Hatherly, 1997, p. 87), the latter reflecting how system development can function like the evolution of an organism. The mechanistic mode reflects the embedded procedures that surround formal accounting, budgeting, and control technologies. Since

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<sup>10</sup> Ethnomethodological theory draws attention to and highlights the gaps that develop between the procedural structures that generate visibility, and the non-procedural processes by which shared meanings are discovered and social norms constructed.

<sup>11</sup> This position includes consideration of the extent to which agents voluntarily 'render explanations and justifications for conduct' and, at the same time, are obliged to 'provide an account of those actions for which they are responsible' (see, for example, Gray et al., 1996, p. 45). For example, the contractual construction is historic in its form, and related to an outdated understanding of democratic processes. Following the demands for constitutional rights that marked the end of the 1804 revolution in France, democracy became equated with agents demanding from others reasons, explanations and justifications for conduct. This then necessitated those in power providing an account of their actions (see Rousseau, 1762, quoted in Doyle, 2001). The point is that there has been much change in the modern politic since 18<sup>th</sup> Century France. The current political climate is such that social-contracting theory has been replaced with a voluntarist politic, thereby deferring democratic process to positive conceptions of liberty.

mechanistic systems are also procedural, they imply organisations need align communicative practices with formal systems of performance evaluation (indicators, audit and appraisal schemes) which rely heavily on centres of economic calculation (see Power, 1997a).<sup>12</sup> On the other hand, organic systems are non-procedural and essential for linking accountability practices to the development of reciprocity through communication. They redirect attention to the manner in which accountability operates in informal alliances, partnerships, and polyvocal communities (see Arrington & Francis, 1993).<sup>13</sup>

If we consider accountability as a system functioning like an organism, we are forced to adopt an 'epigenesis' model of change (see Etzioni, 1966, p.3). The idea of epigenesis is distinct from that of 'functional differentiation' – where new systems of control emerge that improve or strengthen the effectiveness of existing systems. Instead, Etzioni's model of 'epigenecal' change – the basis for his communitarian politic – can be likened to Bourdieu's theorising of a reflexive relation between habitus and field. Epigenecal change occurs as new discourses are brought to the centre of a field, thus allowing new patterns of engagement to merge with historical structures. Etzioni's distinction between the epigenesis and the differentiation models of change, and their relation to accountability, will be explored in more detail later. The point is that when communicative practices are subject to a mechanistic interpretation, the role of accountability in a general change dynamic is greatly reduced. It becomes contingent on there being rules that oblige agents to produce formal accounts of their conduct. When communicative practice is interpreted as an organic process, formal, administered descriptions are subject to informal interpretations, and accountability is constituted as an integral component of sense making and identity-development. This supposes that the practices associated with accountability, and their corresponding systems of communication, evolve in spaces characterised by mutual understanding (see Roberts & Scapens, 1985).

Willmott (1996) echoes this point in what he sees as a split between 'historical' and 'universal' approaches to accountability research and practice. In addition to this he goes further, contrasting 'socially acceptable' with "unacceptable" accountability, and relating

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<sup>12</sup> Power's (1997a) "Audit Society" is an exemplar of the problems created when centres of economic calculation overdetermine the information provided to maintain social order. For example, systems of communication that are also evaluative protocols operate at many levels in modern organisations. Owners evaluate managers (financial disclosure); managers evaluate employees (appraisal schemes); employees evaluate themselves (self-appraisal); employees evaluate other employees (peer-review); and external consultants evaluate entire organisations (consultancy). Similar systems of accountability are embedded in broader institutional contexts. Government analysts evaluate private contractors; institutional watchdogs evaluate industries (commissions and audits); and institutional investors evaluate national economies (economic growth and investment statistics). The problem, outlined by Power, is that more information does not necessarily breed better accountability, and that the undue focus given to economic calculation undermines the communicative forms required to build lasting cohesion in social formations.

<sup>13</sup> Leaning more towards the subjectivist side, Arrington and Francis (1993) consider how accountability may be determined by the degree to which agents are 'answerable' to a community of others. They argue that accountability (as 'answerability') requires a twofold process: including the embedding of procedural rules for accounting, and the embodiment of a normalised sense of moral responsibility.

these to the distinction between 'hierarchical' and 'lateral' systems (see Willmott, 1996, p. 23). Willmott's ideas have since pervaded many concurrent attempts to understand organisational accountability. He argues that embedded communicative protocols have the effect of binding organisational agents within historically specific (and often discordant) limits and constraints. In contrast, a universal operative mode would equate accountability with the building of knowledge, self-awareness, or the "rendering intelligible some aspect of our lives or our selves" (ibid. p. 23). Panozza (1996) employs a similar distinction for the purposes of developing a critique of organisational behaviour, and the manner in which accountability systems assist powerful groups in maintaining their positions within whatever the relevant hierarchy of power. He argues that the diminishing ability of organisational agents to dispute the terms of accountability is unsurprising given the prominence of historical factors and the concomitant privileging of economic capital.

Thus, the meaning allocated to accountability in contemporary accounting and 'business-related' literature appears far removed from the concept of accountability developed by ethnomethodologists. Despite this, the same ideas that prompted sociologists to rethink their manner of understanding social cohesion have prompted theorists in this area to re-evaluate the practices they associate with accountability (for example, Mouck, 1994, Lehman, 1999, and Roberts, 2003). Later chapters will explore the degree to which these theorists, and their concern with corporatism and proceduralism in accountability, has led them to positions that are informed by ethnomethodology. The literature on accountability contains indications of the objectivist/subjectivist split that ethnomethodology seeks to transcend. Following Bourdieu – who synthesises the subjectivity of ethnomethods and the objectivity of membership – several theorists in the field have contributed to the construction of such a position. Thus, applying ethnomethodology in a normative way requires analysing how (lay) members implement sense-making processes as praxis-based strategies. This would be evident in the theorising of an interpretivist communicative model, and the concomitant application of a 'socially constructivist' methodology.

## 2. Debates on 'pluralism' and 'neo-pluralism'

Significantly, the debate on accountability, despite integrating the views of ethnomethodologists', has been less perceptible of recent shifts in the focus of political theory. For example, several sociologists (all to be discussed in more detail later) have identified a significant change in the prevalent manner of analysing the political space, including the role of accountability in extant political systems. This shift (in focus) can be

described in terms of a displacement away from historical structuralist orientations and towards the apparent benefits of 'agency-led' analyses. Likewise, it informs a 'reflexive' model of change, which focuses on the capacities of individual and collective agency to construct and reconstruct institutional arrangements (see, for example, Beck, 1994, Giddens, 1999, Lash, 2000, and Held, 2000). As one example, Held (2000) adopts a reflexive approach (and model of change) to analyse how social responsibility relates to corporate practices in a 'cosmopolitan' society. He argues that the attributes of this society are such that political change requires participation (by social agents) in the development of enhanced social standards.<sup>14</sup> A similar case, albeit on a more general level, is outlined by Beck, who claims that collective behaviour is a central condition in the 'reinvention' of global politics (see Beck, 1992a, 1994).

In the analyses developed by the theorists cited above, processes of participation, political mobilisation, and institutional reform are coalesced with the agency-level management of an increasingly complex 'risk' problematic.<sup>15</sup> Later in the thesis it will be argued that analysing the practices associated with the management of social risk requires, in a similar sense to the analysis of ethnomethods, explicating the sociology of lay members and their everyday lives.<sup>16</sup>

Lupton (1999) outlines the impact of this situation on a general theory of discourse, and the 'praxis-led' relation between bounded bodies of knowledge and their associated practices. The inferences he makes are similar to those of other risk theorists, who imply that for risk to be managed, social agents must be aware of the subjectivity of the link between discourse and practice (see, for example, Beck, 1992a). For example, Beck argues that an apparently reflexive situation is required if agents are to evaluate and formulate responses to the hazards associated with modern society. He implies that the requirements of reflexivity and reflexively formulated action include agents being members of social groupings and formation, and possessing a practical mastery of a common language. For this reason, the common attributes of risk theory and ethnomethodology – including framing concepts of 'membership', 'indexicality, and 'reflexivity' – can be used to conceptualise the role of

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<sup>14</sup> His emphasis on a localised political movement constituted by global awareness directs theoretical attention to the analysis of agents' capacities to participate in structuration processes and to collectively organise. These ideas will be discussed in chapter 6.

<sup>15</sup> It will be argued later in the thesis that the desire to emphasise localised and proximate socialising behaviour has important implications for way in which theorists think about, do, and interpret accountability. Framing concepts are used to describe and explain the agency-level management of social risk, and these are synonymous to those informing the situated interpretation of cultural products. Thus, both risk and ethnomethodological theory direct attention at the processes associated with informal dialogic communication, and their links to situated and purposive action. Contemporary risk theory can be seen as a modern take on ethnomethodological practice, in which accountability (as 'assuming responsibility' for risk) is internalised by agents rather than externalised by structures. Risk perception, communication, and avoidance all involve agents interpreting – via their ethnomethods – the situated conditions of and possibilities for accountability.

<sup>16</sup> This argument will form the central discussion in chapter 5. It is at this stage that Beck's work, and his contribution to a debate on reflexivity and political change, will be discussed in more detail.



accountability in the contemporary political space. Indeed, these concepts are the basis of apparent links between the critique of risk, the critique of institutionalised accountability, and the construction of alternative political abstractions (see, for example, Beck et al., 2003, Berber, 1984, Etzioni, 1995, and Taylor, 1994).<sup>17</sup>

In many respects, the flagging-up of concepts such as social risk and responsibility reflects the conceptual movement, touched upon in the previous chapter, towards a neo-pluralist politic. For example, 'neo-pluralist' theory is considered more poignant in an individualised, commodified and consumer-sovereign market system, which embodies the principle of structural atomisation. Atomisation, as exemplified by Beck, has the effect of transferring the primary responsibility for social risk to individuals operating within the social space (see Beck, 1992a). Thus, hypothetical linkages can be readily constructed between accountability, the situated construction of visibility, and the perception, communication, and management of social risk. Of significance here is the correlation between the different forms adopted by this relationship and the political abstractions applied to social analysis. This involves, as will be described below, a movement from 'traditional', to 'plural-liberal', to 'neo-plural' political abstractions, all of which have an effect on the development of accountability. In Beck's analysis, he argues that the problem of accountability (in a 'risk' society) stems from the political epithets of plural forms of liberalism (see Beck, 1992a). These epithets include, he infers, the presupposition of a balance of power between (semi-stable) organisational forms and groups of political stakeholders.<sup>18</sup>

It has been argued previously that the debate on accountability in the context of the modern corporation is also a debate on the 'social responsibility' of corporations). The suggestion has been that the meaning appropriated by concept terms (like social responsibility) is transient, 'floating', and subject to difference across different political systems (see Gaddis, 1964, Held, 1987, and Miller & Rose, 1990). These authors infer, albeit in different manners, that corporations subscribe to a 'duty of care' to various groups of agents in distinct systems of accountability. Consequentially, the task of evaluating this duty is contingent on a choice related to the particular 'politic' with respect to which the corporate form is interpreted or critiqued. Later chapters expand on this concept, and further inform

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<sup>17</sup> The intention is to further explore these linkages throughout the thesis; developing an understanding of how certain forms of accountability may assist the reinvention of global politics and the restoration of political power in emergent social communities. For now, the sociological prevalence of a risk society – i.e. one defined by risk perception and communication – is evidence of ethnomethodology's persistence in the development of social theory. Methodologically, this persistence justifies theorists privileging 'sense-making' approaches to the interpretation of political agency, and directs attention at the manner in which agents communicate their perception of an objectified political reality. The common assumptions drawn from the ethnomethodological and the risk literature are such that agents' capacities to manage risk – or simply to manage their place within the social world – are determined by the degree of visibility afforded to social action.

<sup>18</sup> The understanding is that Beck's "Risk Society" Beck (1992a) provides an exemplar of these conditions. He portrays everyday social life in terms of agents grappling with information to avoid the hazards of genetically modified foodstuffs, radioactive isotopes, terrorism, or natural disasters.

the relationship between accountability systems and political abstractions, and the effects of choosing between contingencies. Particular attention will be drawn to the movement from a traditional hierarchical to a pluralist politic and the correlated movement away from a 'command-and-control' form of accountability. This movement, it will be argued, is what prompts policy makers to reconceptualise their approach to corporate regulation, and relinquish the idea that economic capital is the final authority on the way corporations operate.

It can be inferred from Gaddis (1964), and later Power (1991), that as a substitute to hierarchical and command-and-control forms of regulation, a more 'adaptive' model of accountability emerges. In this model, the accountability of corporate power derives legitimacy via a 'polyvocal' process, where a consensus is mediated between groups of political stakeholders. In effect, this model constructs a hypothetical situation in which accountability appears contingent on effective channels of communication being set up amongst the countervailing powers of pluralist systems (see Power, 1997a). Many organisational theorists have incorporated this idea of an 'adaptive' operative mode for accountability, and used it to legitimate alternative approaches to accountability research and praxis. These can be distinguished by the fact that they construct alternatives to the historical discourse on 'procedural', 'mechanistic', and 'top-down' accountability (see, for example, Ahrens, 1996, Alvesson, 1996, Czarniawska-Jeorges, 1996, Jones & Dugdale, 1995, Munro, 1991, Roberts, 1991, Power, 1991, and Tomkins, 2001).<sup>19</sup> This is exemplified by Czarniawska-Jeorges (1996), who defines accountability as a process of building common understandings within organisations. She argues, through an analysis of organisational relations, that while procedural accountability privileges a more distanced approach to organisational communication, non-procedural forms are necessary to sustain localised cohesion amongst organisational agents.

The problem this identifies in the context of the current thesis is that outwith organisational theory, and with respect to macro-level phenomenon, the mechanistic approach to accountability continues to dominate the discursive space. For example, the prominence of 'management accounting' as a component of organisational control and development has meant solutions being located in the 'refinement' of the techniques for managing organisational action (see, for example, Broadbent & Laughlin, 1997). As previously suggested, this merely accentuates the problems with corporate-level accountability by suggesting, implicitly, that responses to demands for enhanced accountability can be met by corporations themselves and in the absence of institutional intervention. Gaddis's (1964) early critique of management accounting theory exemplifies

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<sup>19</sup> Significant is that this transition has also invoked a methodological shift: away from structuralism and towards interpretivism.

the problems that are produced as a result of this discourse dominating the debate on accountability. The consequences, as he considers, are that a dominant world-view is reproduced by a 'managerialist' methodology, which prompts the controllers of corporations to assume that "macrosphere economic planning will be done by some men (sic), or some institutions, other than management" (see Gaddis, 1964, p. 121). Traditional theorists privilege organisational reform over macro-level regulation, and perpetuate the belief that transforming the internal form of commercial organisations is an adequate response to demands for social responsibility (see also, O'Dwyer, 2002).

The traditional pluralist view assumes, in effect, that 'systemic' problems can be addressed at the level of the individual corporation, and that the enhancement of existing systems of reporting and disclosure is an adequate basis for corporate regulation. Despite this, the idea of there being an effective system of 'countervailing powers' (as the most legitimate basis of a pluralist political abstraction) has been extensively critiqued in the literature on accountability. Traditional forms of pluralism suppose that economic power is kept in constant check, measured, and regulated, through the power of other effective groups. These include the institutions of the state and markets, the media, as well as unions, civil society and community groups. This given, the analysis of accountability with reference to a pluralist political abstraction draws attention to several (semi-stable) power groups making up the political space, each able to react against the actions effected by others (see Day & Klein, 1987, Sinclair, 1995). The problem with this (the shift from historical to pluralist approaches) is that corporations are relieved, in the most part, of the task of meeting their social responsibilities by adhering to formal regulation. With reference to Bourdieu, pluralist abstractions are more inclined to incorporate 'cultural' capital as a regulatory device, and thus substitute historical controls for an enhanced system of information provision and use.

In contrast to traditional forms of pluralism, neo-pluralist abstractions are more normative. They inform and redirect attention to the dynamics of transformation in any situated political space. In Bourdieu's case, this includes how the emergence of new discursive 'regimes' could infer better conditions for political mobilisation. In the literature on accountability, this attention to normative issues is often substituted for a distanced approach, in which emphasis is placed on the diversity of regimes existing in a field.<sup>20</sup> For example, Sinclair (1995) argues that the "chameleon" nature of accountability implies that communicative protocols are "sustained and given extra dimensions of meaning by context"

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<sup>20</sup> Jones & Dugdale (2001) describe an 'accounting' regime as a "distinctive body of knowledge providing discursive representations and vocabularies" (quoting Miller, 1994, p. 3). They argue that accountability practice is firmly embedded in accounting processes, where items are counted, accounted for, and where agents provide accounts to their superiors that are constructed in line with set classifications. Thus, the form of representations legitimated in the field (the regime) informs, and is informed by, the perception agents have of the active political space.

(p. 219). In her analysis, these contexts range from those concerning personal obligations and hierarchical contracts, to those in which a consequential price is paid for power over others. Bourdieu suggests that on one hand, there are clear problems with this position. Not only is the balance-of-power structure deficient (i.e. some groups have comparably more power than others do), but vulnerable to collusion between any two of the effective power groups. On the other hand, Bourdieu admits that it is hard to dispute the idea that society is made up of multiple powers with counterbalancing interests, where cohesion within these power groups is contingent on the synchronisation of their discursive positions. Indeed, the latter idea has been explored in much detail in the organisational theory and accounting literature.

For example, not all the literature on organisational accountability accepts the conceptual frameworks of pluralist systems.<sup>21</sup> Many organisational theorists have adopted more distanced approach, revealing the obvious links between competing systems of accountability. In accounting, this has prompted the study of interdependencies and contradictions within these systems, and the development of a critique of 'formal' accountability as a constraint on 'practical' decision-making (see Broadbent & Laughlin, 2003, Llewellyn, 1994, and Hannah et al., 2003). Broadbent & Laughlin adopt one such critical approach, highlighting the difference between 'managerial' and 'public' accountability, and the effect of the former being privileged in systems of organisational control. This observation has proven important both in the public-sector – where conflicts arise between cost and welfare issues – and in organisations that must maintain both an ethos and commercial viability (see, for example, Day & Klein, 1987, Munro, 1991). The problem, to be discussed later in the thesis, is that a latent attachment to 'pragmatism' (in theory) leads, paradoxically, to the privileging of 'managerialist' approaches to accountability. These apparently provide a clearer relation between agents delegated responsibility for action, and agents authorised to govern these actions (see, for example, Benston, 1982).

Many examples arise in the literature which point towards the importance of these contradictions for a conflict-based approach to accountability (see Roberts & Scapens, 1985, Romzek & Dubnik 1987, Day & Klein 1987, Panozza 1996). For example, Roberts & Scapens (1985) propose a far more critical interpretation of how different contexts of application –

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<sup>21</sup> Sinclair (1995) implies pluralism through a focus on relativism; different forms of accountability operate in different contexts of application, and different contexts depend on the adoption of discourses particular to that context. She differentiates between the 'political', 'public', 'managerial', 'professional' and 'public' discourses of members operating within certain organisations. Initially, this appears problematic for its uncritical acceptance of a pluralist abstraction, and a failure to problematise the construction of accounting regimes within contested discursive spaces. Subsequently, it has the effect of rendering the political as a separate dimension of accountability, and thus as an independent area for communication, interpretation and purposive action. True, the delineation of different forms of accountability gives insights into the multidimensionality of the field. Nonetheless, it has the effect of foreclosing debate on the normative critique, where orthodox discourses reproduce dominant practice and privilege discrete contexts of accountability.

defined by spatial proximity – allude to and also require particular mechanisms of communication. Diverging from Sinclair's (1995) position, they argue that context is defined by the degree to which agents engage (or have the capacity to engage) in face-to-face interaction, and their personal understanding of the possibilities for change. These factors not only "inform the practices of individuals" but subsequently "shapes the forms of accountability that emerge across distance" (p. 452). Adding to this, Laughlin (1990) argues that the "communal" dimension to accountability serves a narrative requirement rather than a calculative accounting function. It represents how accountability becomes defined through interactions between agents who share a common localised context and have the ability to talk directly to one another.

Conflict-based approaches are more akin to adopting neo-pluralist frameworks, which problematise the central assumptions of pluralism. These include the supposition that rights and responsibilities are mutually constitutive without requiring the latter to reciprocate the former. For this reason, neo-pluralist approaches place an important emphasis, which traditional forms of pluralism do not, on the idea that the abilities of agents to exercise rights are dependent on others being compelled to acknowledge responsibilities. For example, organisational accountability is often extended to include the role of the state in governing organisational practice through the development, co-ordination and implementation of regulative systems. In the literature on accountability, the more critical instances of political analysis cite the dominance of formal accounting practice as a problematic. It is for this reason that the importation of organisational theory into critical accounting research can be used to inform general critiques of institutionalised democracy (Avebury, 1980, Cousins & Sikka, 1993, Day & Klein, 1987, and DiMaggio & Powell, 1983). In such analyses, the procedures of accountability are deconstructed from several angles: revealing how they stifle change in institutional structures and simultaneously ensure political quietism. At the same time, they are constructive; understanding that accountability can both constrain and enable the resolution of conflicts.

Theorists have recently addressed this debate between pluralism and neo-pluralism to build a case for accountability as a component of democratic change. The dynamics of pluralism are methodologically similar to those of the market system of classical economics – where the continuous resolution of conflicts between power centres was held to operate in view of the collective good (Gaddis, 1968, p. 16). Neo-pluralist abstractions accept the need for conflicts to be resolved, yet forego the assumption that this can happen without states intervening to offset the power of dominant groups. Thus, neo-pluralism, and its privileging of the state as a regulator of the system of countervailing powers, offers a more applicable framework for theories of corporate accountability. Most notably, neo-pluralist frameworks are more adept at elaborating a corporate response to global demands for environmental

protection, social justice and sustainability (see Gray et al. 1997). Thus, the broad analytical frameworks of neo-pluralist theory, placing conflict at its centre yet avoiding a reactionary politic, constitutes the main challenges in the debate concerning corporate rights and their social responsibilities. These frameworks will be discussed later in the thesis, and associated with the relation between 'reflexivity' (in accountability research) and the correlation of research with praxis.

### 3. Constructing critique and synchronising alternatives

Apparently, the parallel status of various approaches to accountability research and analysis has meant the discursive space becoming polarised around two methodological positions. At one pole exist 'structuralist' approaches, which prompt their proponents to assume that accountability is enforced in delimited and 'context-specific' systems of accounting (see, for example, Day & Klein, 1987, Gray et al., 1997, and Sinclair, 1995). At the other pole reside 'constructivist' approaches, which prompt their proponents to assume a closer relationship to agency (see, for example, Munro, 1991, Munro & Hatherly, 1993, and Roberts, 2003). The later, constructivist, approach draws attention to those contexts in which 'accounting' practice is embedded in social, political and cultural action, developing 'organically' in line with demands for visibility and pressure for change. Significantly, certain implications can be inferred about this polarisation in the context of practices linked to corporate social responsibility. For example, the structuralist approach, as the one most commonly applied to this context, tends to legitimate a more formal discourse. This discourse relates to the 'institutionalisation' of accountability in rule-bound systems, including economic institutions and those linked to the state and the workings of social capital.

This aside, the debate between the merits of structure and agency (as it applies to accountability research) does not require an exclusive choice to be made. Indeed, many (perhaps, mainly 'organisational') theorists imply that this debate produces a 'middle ground' position, which reflects a consensus on the meaning and purpose of accountability. These theorists argue that the methodological middle ground, if analysed correctly (and critically), could produce new explanations for the patterned behaviour associated with accountability (see Ahrens, 1996, and Laughlin, 1999).<sup>22</sup> Ahrens outlines this using the concept of reflexivity, which, in his analysis, draws attention to how members of any space are active in "challenging the taken-for-granted procedures for making settings accountable"

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<sup>22</sup> The best-case scenario so far has been the suggestion of a mid-point between structuralism and constructivism. This lends itself to an approach that highlights the possibilities for agents to engage in the social and political space, while still considering that this engagement must be 'mediated' by institutions.

(Ahrens, 1996, p. 139). Thus, Ahrens accepts the merits of a structuralist approach, where members are forced into compliance with “complex cognitive rules” (ibid. p. 144). Yet, he also considers that these same members participate in negotiations that produce and reproduce the terms of participation (and thus the basis for cognition). Thus, a reflexive approach (in Ahrens’s analysis) leads to a critical analysis of how agents engage in ways that transcend formal protocols, and which draw on their capacity for “sensitivity and social grace” (Ahrens, 1996, p. 144, quoting Rosaldo, 1989).<sup>23</sup>

As previously argued, several studies of accountability in the micro-contexts of organisations have concluded that accountability practice is the product of a mediated consensus on knowledge and power (see Ahrens, 1995, Boland & Schultze, 1996, Munro, 1991, and Roberts & Scapens, 1985). These authors infer that the ability of accountability systems to ‘reflex’ is always limited by the abilities of agents (in the system) to react to explanations given for others’ conduct. This entails that capacities must be nurtured with which agents can make-sense of the representational forms used, evaluate justifications given by others, and respond to these assertions by linking cognitive activity to individual and social praxis. Boland & Schultze (1996) pursue this idea, and come to rest at a point where ‘voluntary’ and ‘obligatory’ forms of organisational accounting apply in equal measures. These authors argue that in the context of an organisation, systems of accountability emerge in various forms, which collectively construct the meaning of accountability. In their analysis, accountability practice adopts two distinct operational modes, which depend respectively on “the capacity and willingness to give explanations for conduct”, and the “discharge of responsibility” (see Boland & Schultze, 1996, p. 62). Thus, accountability is both overlaid on communicative practice as a way of controlling organisational behaviour, and underlain so as to effectively co-ordinate organisational action.

This position concurs with that conveyed in the introduction to the edited collection: “Accountability: Power, Ethos, and the Technologies of Managing” (see Munro & Mouritson, 1996, editors). Indeed, many of the theorists previously cited have contributed to this collection and the editors’ intentions to construct a broader ‘sociology of accounts’ (see Boland & Schultze, 1996, Czarniawska-Jeorges, 1996, Hoskin, 1995, Munro, 1996, Panozza, 1996, Roberts, 1996, and Willmott, 1996). Setting the tone for these contributions, the editors of this collection propose that “it is critical to see accountability as more than a background against which day-to-day decisions are being made. Indeed, we [they] argue, it is perhaps the very accountabilities themselves that are being continuously created, negotiated,

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<sup>23</sup> It is understood that the ‘reflexivity’ of Ahrens’s analytical position is what enables him to transcend the ‘structure-agency’ debate mirrored in the contributions of Willmott, Hatherly and Munro. His semantic references to ‘innovation’ as a characteristic of accountability can be compared to Bourdieu’s reflexive sociology, where innovation and improvisation are essential for agents to escape the constraints of their habitus.

challenged and decided” (see Munro & Mouritson, 1996, introduction, p. x). Despite the insightful discussions that follow in the collection, the collection itself clarifies the gap between different contexts of application. While the position described above has been widely applied to ‘micro-level’ phenomenon (like organisational relations), there have been few attempts to understand how organisational behaviour is negotiated as part of broader governance or regulatory contracts.

Later in the thesis, the intention is to describe in more detail the possibilities for transcending this dilemma. This is done via the construction of an alternative role for corporations in modern society, which considers the dynamics of their relations with stakeholder groups, and their manner of discharging some form of social responsibility. Despite these advances, the differences outlined above explain many of the problems associated with an ‘enhanced’ form of accountability being embedded in ‘institutional’ structures. For example, the differences observed between micro and macro-level phenomenon can be explicated with reference to ‘accounting’ practice being formalised through standardised frameworks for communication and action (see DiMaggio & Powell, 1983). The greater the degree to which accountability is embedded in formal rules (and procedures), the less likely it is that agents will construct alternative (possibly non-procedural) forms of accountability. Significantly, this hypothesis represents a legitimate basis for bringing critical theory to the study of accountability (see, for example, Cooper, 1980, Cooper & Sherer, 1984, Everett & Neu, 2000, Laughlin, 1987, Lehman, 1992, Neimark, 1994, Neu et al., 2001, Puxty, 1991, Tinker, 1980, 1985, Tinker et al., 1982, and Tinker & Gray, 2003).

Exemplifying the critique of structuralism that is the core of the ‘critical accounting project’, Cooper & Sherer (1984) outline an argument for importing Marx’s critique of political-economy (see Ch. 1/S. 3). They imply, from doing so, that systems of corporate accounting, far from being objective communicative systems, are tied to the reproduction of discrete ‘standards’ for accountability (i.e. conditions of operation and channels of effect). Thus, the critical accounting project can be aligned with Marx’s theorising of the reproduction of inequality, and his notion that distinct privileges are afforded to certain measurement of value. As previously noted, measurements of value correlate succinctly, in Bourdieu’s framework, with species of capital (see above). It can be inferred from Bourdieu’s position, like Marx’s, that the conditions under which accountability operates are reproduced via a twofold dynamic. First, the stage for reproduction is set by emergence and widespread adoption of systems of corporate communication, which are ultimately used to suppress macro-economic conflict. Subsequently, the process of reproduction becomes institutionalised when dominant categories (for communication) are used to legitimate a



dominant politic. As is implied in Bourdieu's critique of neo-liberalism, both these processes can be interpreted in terms of collusion between the bearers of economic and social capital.

The consequences of privileging (at an institutional level) economic measurements of value have been well documented by critical accountants. As Cooper & Sherer (1984) demonstrate, this critique is informed by the political-economy position derived from Marxist theory.<sup>24</sup> Since the start of the Marxist 'project', several accounting theorists have sought to expose, through critique, the idea of an administered corporate accounting practice as merely another aspect of 'technicist ideology' (see Puxty, 1991). Notably, the works cited above represent only a sample of the literature on critical accounting, which will be explored subsequently in the thesis with a specific focus on corporations and their relations with stakeholders. For now, the cited works can be situated in the context of a body of critique related to the role of accounting practice as the authority on accountability. Collectively, they expose the consequences (of a technicist ideology) for 'macro-level' decision making and the analysis of macro-level phenomenon.<sup>25</sup> With reference to Bourdieu's work, this is a critique of the privileging of certain forms of capital, which set boundary conditions on what theorists delimit as the 'possibilities' for accountability. Significantly, this critique contributes (hypothetically) to the augmentation of 'symbolic' capital, and can possibly transform the manner in which theorists perceive the discursive space.

Along a similar vein, organisational theorists have critiqued the reproduction of technicist accountability within the formal structures of commercial organisations. This time the focus of critique is on the communicative systems that underpin the reproduction of 'intra-organisational' behaviour (see, for example, Boland & Schultze, 1996, Hoskin, 1996, Hoskin & Macve, 1986, Jones & Dugdale, 1995, Munro & Hatherly, 1993, Panozza, 1996, and Willmott, 1996). The theorists cited all argue that the 'embeddedness' of accountability creates obstacles for change in organisational practices by reproducing dominant meanings and interpretations in the discursive space. For example, Willmott argues that formal communicative protocols emerge in organisations, and are themselves often "embedded in already established frameworks of accountability that make such systems relevant and meaningful" (Willmott, 1996, p. 23). That the dominant meanings are those derived from economic theory is substantiated by Panozza (1996). He argues that by embedding communicative practice in formal systems of organisational and corporate accounting, managers respond to owners demands for information on economic performance, and

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<sup>24</sup> To interpret the political-economy critique: dominant positions on accountability construct the appearance of certainty by privileging 'economically manageable' representations of complex social systems. Thus, the given conditions of accountability are reproduced despite uncertainty over the outcomes of these systems. Uncertainty is managed through the formalisation, institutionalisation, and professionalisation of the systems responsible for rendering the social world knowable, visible, and accountable. The focus on procedure allows for the embedding of conceptual frameworks that legitimate the use of economic information for practical decision-making.

<sup>25</sup> This draws attention to the privileging of a mechanistic form of accountability and the enhancement of formal accounting practice as a pre-cursor to corporate social responsibility.

simultaneously establish systems that “control and evaluate individual and collective action” (Panozza, 1996, p. 182).

Later in the thesis (in particular the subsequent chapter), it will be discussed that the critical accounting project applies in a new context following the implementation of ‘enhanced’ corporate communication practices (see Mouck, 1994, Neu et al., 1998). In one respect, Neu et al. (1998) demonstrate that enhanced corporate reporting and disclosure practices are mainly employed as tools for managing public impressions. Therefore, corporations only report for the purposes of securing ‘organisational legitimacy’ (see also, Milne & Patten, 2001).<sup>26</sup> In another respect, Mouck (1994) critiques the ‘de-ontological’ assumptions of the ‘social’ accounting project, and the tendency amongst its followers to ignore the wider social or political consequences of its practices. Mouck argues that enhancements to existing systems of accountability are often not enhancements at all because they implicitly locate change (in the system) being the product of information provision and use. In a later paper, Mouck takes this argument further, arguing that the “commodification” of information, and its status as cultural capital, undermines the possibilities for information products to act as a precursor to change (see Mouck, 1995). This, Mouck (1995) suggests, promotes ‘short-termism’ in practices related to corporate social responsibility, and legitimates the removal of existing regulatory frameworks that, in many cases, already control for such factors.

The debate on legitimacy is an important element of the accountability literature, and has been approached in several contexts that will all be explored in the thesis. Legitimacy ensures corporations maintain access to the resources required for viability – whether labour, investment, subsidies, or certification – and pre-empt any regulations imposed by the state. The same argument applies in the ‘micro-contexts’ of organisations, where several theorists dispute the possibilities for social agents to challenge the legitimacy of existing systems of accountability. For example, Roberts (1991) argues that the perception of accountability as an orderly and given process foreshortens the possible range at which accountability operates. He argues that the presence of a dominant discourse disguises “unconscious attachments to particular concepts of order” (see Roberts, 1991, p. 355), and renders hierarchical systems of control and evaluation as ‘pathological’ features of organisational life. This implies that accountability is used as a means to transfer responsibility from the organisation to its parts, therefore undermining any basis for building collective responsibility. As he proposes, hierarchical systems operate to

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<sup>26</sup> Milne & Patten (2000) advance a similar argument, suggesting that corporations operating in sensitive industries are far more likely to provide voluntary reports. Systems of environmental accounting become not a tool for accountability, but a means for corporations to manage external pressures for reform. Here disclosure is not only about avoiding regulation, but also about maintaining the reputation of the organisation as a brand that is only as powerful as its capacity to maintain a symbolic legitimacy.

'individualise' the workforce, thus making them individually accountable for their actions. This concurs with Munro & Hatherly (1993), who argue that formal procedures for accountability are aligned with hierarchical systems. These systems promote the 'vertical' ordering of organisational structures, operate as control technologies, and reinforce the contracts defined in organisational hierarchies.<sup>27</sup>

Roberts (1991) contains a similar thesis to Roberts (2003), only the latter account considers the effects, of 'hierarchical' accountability, in the context of macro-level phenomenon like corporate social responsibility. In both these theses, he differentiates 'hierarchical' from 'socialising' accountability, the latter of which is apparently less formalised, and thus only visible in the 'back-corridors' of organisational and social life.<sup>28</sup> What is important is that several other accounts of organisational relations propose a similar split (see, for example, Munro, 1991, Munro & Hatherly, 1993, and Hatherly, 1996). The cited theorists all draw attention to alternative forms of accountability that somehow, and fortunately, escape the process of formalisation. In all these analyses, alternative dimensions of accountability arise following the communication of informal narratives, which are often directed at subverting the hierarchy in the pursuit of non-hierarchical governance structures. Munro (1991) outlines how this these various dimensions come together in a dynamic arrangement, in which "control technologies" ensure 'continuity' in organisational structures, and adapt in response to criticism from organisational agents. Munro & Hatherly (1993) restate this point, concluding that since "perceptions of accountability become shaped and constituted by control technologies" (p. 372), new perceptions can influence power relations and thus too become implicit in transforming organisations.

As previously discussed, Roberts (1991) develops a critique of organisational relations, which draws attention to the workings of a 'socialising' accountability. In such forms, accountability can be thought of as a process equated with building common understandings within organisations, or co-ordinating collective processes of organisational action. These forms of accountability, despite hinging on solidarity and collectivity in social action, create powerful spaces from which to challenge the reproductive tendencies of organisational hierarchies. Later in the thesis, it will be argued that the analysis of these processes lends itself to a 'hermeneutic' form of analysis, which draws meaning from those practices 'embodied' in the background of a social, political, or cultural habitus (see Ch. 6). For now, it can be noted that these forms of analysis are important for their focus on the background.

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<sup>27</sup> The assumption made is that organisations by nature consist of clearly defined structures of "superiors and subordinates", the "contracts" they are bound to, and the control technologies that enforce these contracts (Munro & Hatherly, 1993, p. 371).

<sup>28</sup> Evidence of accountability in the informal spaces of organisations suggests the existence of a more conscious awareness (amongst agents) of the different dimensions of organisational life. Socialising forms of accountability would supposedly still operate in the absence of formal procedures and systems of control, and still align organisational objectives with the common interests of agents.

They redirect attention to those forms of communication that gain autonomy from formal structure (see, for example, Francis, 1994 and Arrington, 1997). Significantly, they also provide a basis for observing what Bourdieu describes in terms of the use of language to augment symbolic power (see Bourdieu, 1991).<sup>29</sup>

Of note is that several references to language arise in the accountability literature. Boland and Schultze (1996) argue that while we are accustomed to thinking about accountability in terms of 'cognition', valuable insights can apparently be gleaned from integrating a 'narrative' dimension. This would highlight, they suggest, the contrasts and contradictions arising between the particulars of situations and the structured contexts of accountability. Other analyses in the organisational field have described how 'narrative' systems of accountability contribute to the maintenance of social bonds, or to the construction of systems of solidarity in organisational communities (see Czarniawska-Jeorges, 1996). This attests to a more 'humanistic' way of thinking, where accountability refers to a process through which agents account for the 'reciprocal dependence'<sup>30</sup> of social action (see Roberts, 1996, p. 23). Other organisational theorists have outlined, albeit implicitly, similar dynamics of transformation, and considered the manner of analysing them through the lens of accountability. For example, Day & Klein (1987) propose that while accountability implies "shared expectations" and a "common currency of justifications" between members, a consensus on knowledge and action is often achieved through "civic" dialogue (ibid. p. 249).<sup>31</sup> They suggest that since these dialogues evolve outwith the constraints of formal structures, they avoid relying on mediation via institutionalised expertise.

Bringing humanity to bear on the study of accountability should prompt researchers to consider how notions of kinship, ethos, solidarity and trust are sustained in language-mediated contexts of accountability. Following theorists such as Day & Klein (1987), language can, in the structuralist moment, be understood as imposing "a currency of discourse about conduct and performance" (see Day & Klein, 1987, p. 2). On the other hand, in the constructivist moment, civic dialogues hold no prior assumption of given commonalities, and instead are aimed at constructing a common language of reasoning or justification. Since these dialogues cannot be reduced to conventional measurements of value, agents participating in these dialogues use alternative communicative strategies to

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<sup>29</sup> In ethnomethodological analyses, a symbolic form of exchange creates a degree of consensus around action, and forms the basis of what is the end-condition of accountability. References to the socialising dimension of accountability confirm this capacity for symbolic exchange, yet extends it to a capacity for mediating power.

<sup>30</sup> Roberts (1991) uses this idea of reciprocity to develop his notion of socialising accountability, where communication includes the acknowledgement that the activities of some make a difference to others.

<sup>31</sup> Day & Klein (1987) analyse the accountability of public services, and propose that formal communicative practices operate in complex and contradictory settings. These settings are often without well-defined channels of responsibility, fixed interpretive schemes, or mechanistic processes that link reflection to action, or cognition to praxis.

render these aspects visible and accountable. Thus, the socialising dimension to accountability is both critical and cultural, and is always constructed through collective 'socialisation'. That is to say, the analyses of this dimension demands a theory of accountability that incorporates the idea of information (cultural capital) being mediated through a form of symbolic capital that is embodied in a collective critique. Indeed, the notion of there being a consensus on accountability mediated through the exchange of symbols is powerful, and could possibly be applied to facilitate more cohesion within social and cultural groups. As Czarniawska-Jeorges (1996) exemplifies, for any 'successful' exchange of representations to take place, accountability must already be embodied in frameworks of mutual understanding and collective cultural action.

#### 4. The problem defined

These ideas of 'community-building' practices, symbolic exchange, and the use of language to create cohesion in political groups, are important given the current problems with the 'institutionalisation' of accountability. For example, several theorists argue that increases in surveillance (brought on by the formalisation and administration of communicative practices) only legitimate the existing limitations of accountability (see DiMaggio & Powell, 1983, and Power, 1997a). These theorists imply that projects for 'enhanced' accountability seldom move beyond an institutionalised, and 'homogenised' policy context. The 'plural liberal' orientation of the policy space places relatively more attention on the preservation of individual rights over the satisfaction of collective needs. As has been argued above, this orientation implies that the 'praxis' associated with social accounting practice (see Gray et al., 1997) is one where new sets of information make the conditions of corporate practice more 'visible' to stakeholders. For example, Gray (1992) relates accountability to "the right to receive information and the duty to supply it" (ibid. p. 413).<sup>32</sup> By diverting the focus away from the 'outcomes' of social accounting, he implies that enhanced corporate reporting and disclosure practice is the basis of corporate social responsibility.

In Bourdieu's application of critical theory, he refrains (unlike theorists such as Habermas) from equating the problem of disorder with that of inadequate information about 'the system'.<sup>33</sup> As distinct from Habermas, Bourdieu focuses on the relations constructed within a hierarchy of capital and on the conditions of subordination that allow certain species

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<sup>32</sup> This use is also consistent with Gray et al. (1996), in which they are that accountability relates to "the duty to provide an account or reckoning of those actions for which one is held responsible" (Gray et al., 1996, p. 38).

<sup>33</sup> A discussion of these ideas, the distinction between the Habermasian 'system' and 'lifeworld', and the divergence between Bourdieu and Habermas's positions, was contained in chapter 1.

to dominate. Thus, Bourdieu's insights into the dynamics of a discursive space are distinctly different to those theorised in a 'Habermasian' model of 'linguistically mediated dialogue' (see, for example, Habermas, 1984, Rasmussen, 1990, Strydom, 2001, and Wuthnow et al. 1984). Habermas (1984) draws attention to an incremental process through which communicative practices mediate the claims of experts. The effectiveness of this process is determined by the availability of information, and therefore the amelioration of social problems is located, by Habermas, in better, more informed (informative), communicative practices. Bourdieu also hypothesises a dynamic between the economic and the social, and relates the conditions of its operation to the production of cultural (or informational) capital. However, Bourdieu considers (unlike Habermas) that the form of information, and its manner of being interpreted, is mediated through critique. This entails that critique (as a form of symbolic capital) adopts an intangible mode of power, used in the reproduction and the amelioration of social and economic conflict.

The problem with adopting a 'plural liberal' perspective on the accountability of the modern corporation has been outlined, implicitly, in the foregone chapters. This problem relates to the fact that liberal accounting theorists (e.g. the 'Gray/Bebbington/Owen School' of social accounting)<sup>34</sup> refer to accountability as a rationale for enhancing corporate communication practices. They refrain, however, from evaluating the capacity of existing institutional frameworks to integrate such enhancements. In Bourdieu's terms, they hypothesise solutions in a dynamic that involves both social (regulatory) and cultural (informational) capital, yet engage only at the level of information provision. Such approaches to accountability are problematic in their rejection of a critical theory that focuses on outcomes, and their implicit alignment with Habermas's position. As will be argued in the following chapter, despite these problems, such approaches are prevalent in the discursive space from which accountability research draws meaning. The hypothetical merits of enhanced information provision and use is, in effect, the most common 'counterbalance' to the privileging of economic capital. Assuming a pluralist arrangement, ideals such as 'corporate social responsibility' are attainable given the institutionalisation of effective communicative systems between corporations and their stakeholders.

Subsequent chapters extend this critique of a procedural approach to accountability research that is the basis for engagement (and praxis) in the liberal school of accounting theory. Nevertheless, this recognises that liberal theorists (e.g. the Gray/Bebbington/Owen School) have already begun to integrate a neo-pluralist (and thus post-liberal) approach, which recognises that enhanced visibility does not necessarily produce broader accountability (see Gray, 2002, Tinker & Gray, 2003). Gray (2002) concedes that the

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<sup>34</sup> See, for example, Bebbington & Gray (1993), Bebbington et al. (2001), Gray et al. (1988, 1996, 1997), Owen et al., (1997), and Parker (1986).

problem with the social accounting project, as it stands, is that corporate reporting and disclosure practices fail to escape a 'corporatist' discourse. Their voluntary nature makes them pre-determined to integrate "the inevitable presuppositions of managerialism, masculism, capitalism, imperialism and exploitation" (Gray, 2002, p. 699). Indeed, Gray implies that moving forward, theoretically, requires a merger between the critical and the social accounting projects (see also, Bebbington, 1997). This would prompt forms of research that 'reconceptualise' accountability as it has been conceptually modelled in theory, and 'illustrate' its forms of operation and its channels of effect.<sup>35</sup> In Bourdieu's framework, such forms for analysis can be merged with critical theory if they are directed by the production of symbolic capital.

The following chapter also continues the discussion of how Bourdieu's methodological position, and his framework of capital, could extend the existing critique of formal and administered accounting practice (as the main determinant of systems of macro-level accountability). As has been shown, the way critical theorists have previously applied this critique has been directed by Marx's theory of 'political economy' (see Cooper, 1980). More recently, the field has been reinterpreted from the neo-Marxist standpoints of sociologists like Rorty, Taylor and Giddens (see Lehman, 2003, Mouck, 1994, and Roberts & Scapens, 1985). Post-structuralist deconstructions (exalted by French semioticians of the likes of Foucault, Derrida, and Latour) have also featured, albeit less succinctly (see Neimark, 1994). The intention, in the following chapter, is to expand on these debates, and their relation to both 'critical' and 'social' accounting practice. This analysis considers the merits of an accountability narrative that is both critical and 'socialising', and which correlates with existing analyses of organisational processes (see, for example, Czarniawska-Jeorges, 1996, Day & Klein, 1987, Munro, 1991, and Roberts, 1991). It draws attention to the fact that this narrative is prominent in the context of organisational theory, yet has still to inform 'macro-level' research into the accountability of the modern corporation.

## 5. Summary

The chapter has argued that the literature presented above can be interpreted and explained with reference to three areas of debate. Firstly, it was argued in the chapter that countering the problems with procedural research requires attention being redirected to an 'ethnomethodological' position on accountability. This position substitutes the constraints of an institutionalised habitus for membership of a social formation. Second, it was suggested

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<sup>35</sup> The analytical approach adopted subsequently in the thesis is one that attempts to intertwine theory and practice in this iterative process of illustration and reconceptualisation.

that discursive positions on accountability could be differentiated in terms of their apparent links to political abstractions. A line of demarcation was constructed between those approaches supposing a pluralist order (characterised by a 'balance of power') and those engaging with a situation defined by collusion and conflict amongst the bearers of power. Third, the possibilities for convergence and synchronisation between an ethnomethodological approach (to order) and a 'neo-pluralist' position (on political participation) were discussed in terms of the critical literature on accountability and the 'critical accounting project'. It was argued that this convergence, hypothetically speaking, could inform accountability research and praxis with a mode of engagement which is both social and critical (see, for example, Tinker & Gray, 2003, Lehman, 1999, and Roberts, 2003). Thus, attention was drawn to how 'socialising' narratives inform the symbolic level of communication and embrace the use of symbols to maintain cohesion within social formations.

In other words, has been argued in the chapter that neo-pluralist, conflict-based approaches to accountability contain an implicit dynamic for political transformation that demands a new way of looking at the relationship between knowledge, discourse and control. It was noted, and will be explored in later chapters, that the socialising narrative often applied to accountability by organisational theorists bears many similarities to a 'non-procedural' process in which communities come to engage in political action and intervention. This process is exemplified in the accountability literature by theorists such as Roberts and Munro (see Munro, 1991, 1996, Roberts, 1991, 1996, and 2003). In their theses, accountability adopts a normative form: going beyond a 'technical' function (and thus a deference to formal categories and bodies of expertise) and coming to represent a process associated with the production of shared meanings in social communities. This differs in form and substance from the 'narrow' procedural discourse on accountability, in which knowledge-laden discourses appear firmly embedded in self-regulating economic markets, and the idea of social responsibility is limited to the function of economic capital. In the 'broader', yet similarly procedural, discourse, information apparently feeds systems of regulation, which enforce 'quasi-legal' contracts or create regulatory 'partnerships' that transfer control to external stakeholders (see, for example, Gray et al., 1997).

As Roberts (1996) proposes, it is of little surprise that in accountability, the focus in academic interest shifts in this way from process to condition. The shift, which Roberts applies to the concept of 'corporate social responsibility' and the possibilities for accountability (see Roberts, 2003), is as close to a constructive critical theory that the existing literature gets. It reflects a general movement away from the iterative functional refinement of processes and their differentiation through practice (i.e. 'positivist' research) and towards critiquing the practices associated with accountability and their wider social,



ecological, or political consequences (see Roberts, 1996, p. 41). It will be discussed in the remaining chapters that the success of this shift (i.e. its potential to translate into praxis) is determined by the capacities of researchers to reflect on this situation and take measures to address it. It is argued that a reflexive approach would seek to understand the social conditions under which descriptive information is replaced with a more critical and socialising narrative on corporate practice. This would shift the idea of engagement from policy to praxis-based research (see Tinker & Gray, 2003), and create new spaces in which to consider how to integrate symbolic capital. The following chapter explores this shift by mapping a 'typology' of discursive positions and considering their place in critical research on the accountability of the modern corporate form.

# 3.

## POLITICS:

### The enhancement of accountability in practices associated with corporate social responsibility

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“Typifications make it possible to account for experience, rendering things and occurrences recognisable as being of a particular type of realm. At the same time, typifications are indeterminate, adaptable, and modifiable. Stocks of knowledge are always essentially incomplete, open-ended. Meaning requires the interpretive application of a category to the concrete particulars of a situation” (Holstein & Gubrium, 1994, ‘Phenomenology, Ethnomethodology, and Interpretive Practice’, p. 263).

This far in the thesis, the parameters of accountability have been investigated, interpreted, and explained with reference to discursive and methodological positions. Various explanations have been given for the associations theorists hold to concrete interpretive parameters, and for the associated links they construct between the interpretation of the discursive space and the conduct of a situated analysis (c.f. above quote). It has been argued that research associated with accountability draws meaning from a discursive space (what Bourdieu’s terms a ‘field’) informed by a set of ideas relating to accountability. In the previous chapter, many of these ideas were outlined with respect to discursive ‘point-of-reference’ that are highlighted as important in the literature on accountability (including, Ahrens, 1996, Armstrong, 2000, Boland & Schultze, 1996, Czarniawska-Jeorges, 1996, Day & Klein, 1987, Gray et al., 1988, Hoskin, 1996, Jones & Dugdale, 1995, Lehman, 1999, Munro, 1991, Munro & Hatherly, 1993, Panozza, 1996, Roberts, 1991, Roberts & Scapens, 1985, Sinclair, 1995, and Willmott, 1996). This exploration of the ‘relevant’ literature was directed by the desire to emphasise those methodologies that have come to inform the conceptual relation between accountability research and the pursuit of broader corporate social responsibility.

The opening chapter outlined the relation between methodological constructs and discursive positions, and used this to establish commonalities across the various ‘sub’

contexts in which accountability research has been focussed and applied.<sup>1</sup> From this, formulations were produced that explain, hypothetically, the main defects of the methodological programmes informing the discursive space, including their effect on the pursuit of 'enhanced' systems of accountability. Everett (2002a) provides an explanation for this effect, arguing that the manner in which theorists think and talk about accountability is determined by their "social", "aesthetic", and "epistemological" interests (see Everett, 2002a, p. 8). Everett (2002a) notes that each of these interests is an important influence on its own, as is the relation between, respectively, the 'socio-political' (or policy-linked), the 'normative' (aesthetic), and the 'knowledge' components of research and practice. Significantly, the discussions contained in previous chapters have focussed, for the most part, on the epistemological relation, where interests are mediated in parallel to certain forms of knowledge being legitimated. It was argued that the dynamics of this relation can be interpreted with respect to a 'hierarchy of capital' (see Bourdieu, 1990a), in which affiliations to discursive positions augment the status and privileges of certain forms of knowledge.<sup>2</sup>

It has been suggested that theorists adopt discursive positions for two particular reasons. First, because they see them as 'objective' reflections of practice, and second, because they assume that by taking up a stance they will defend certain interests and promote certain policies. These inclinations create problems when existing, and historical, discourses on accountability come to inform the 'macro-level' debate on corporate social responsibility. For example, much research on the relation between modern corporations and their 'stakeholders' has been limited first (and foremost) to a 'procedural' discourse on accountability (see Everett, 2003b, Lehman, 2001, and Roberts, 2003). Everett (2003b) notes that developing this research requires moving beyond "routine examination of the effects of codification on shareholder and management decision-making and decision-usefulness" (Everett, 2003b, p. 410). He goes on to propose the alternatives on offer, including "examinations of the effects of codification and commodification on the global population of local actors and local knowledge" (ibid., p. 410, emphasis added). Therefore, and in a similar manner to Lehman (2001) and Roberts (2003), Everett (2003b) proposes that reformist oriented research, in order to progress, must do more than react to the functional requirements of existing, 'administered' systems of accountability. As has been argued, these proposals bear considerable weight in a research domain that has been criticised for excluding non-procedural approaches to knowledge production.

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<sup>1</sup> It has been argued that despite contextual diversification in the literature reviewed, several 'floating' concepts relating to accountability have been consistently applied across micro, meso, and macro contexts. These, it is assumed, could be used to evaluate different approaches to knowledge production in accountability research and practice.

<sup>2</sup> The dynamics of this critique offer an explanation as to why the majority of 'positive' accountability research remains tied to a methodological programme that privileges 'economic' measurements of value (see, for example, Benston, 1982, Jenson & Smith, 2000, and Watts & Zimmerman, 1980).

The idea that non-procedural methodologies could bear fruit in several contexts of accountability research is apparent from the application of such approaches prior to the emergent debate on corporate social responsibility. As has been argued, non-procedural research seeks to replace routine examination (and thus Habermasian 'functional refinement') with a process of 'reflexive inquiry and critique' (see Ch. 1/S. 2). The implications of this shift (away from a procedural methodology) are thus succinct with contemporary thinking in the organisational theory literature on accountability (see Day & Klein, 1987, Munro, 1991, Roberts, 1996, and Willmott, 1996). This body of work was discussed in the previous chapter, which drew attention to the idea, prevalent amongst organisational theorists, of accountability practice as involving a 'multi-level' mediation process (see also, Ahrens, 1996, Sinclair, 1995, and Roberts & Scapens, 1985). This latter set of authors understand accountability 'systems' in terms of evaluative technologies (i.e. appraisals, audits) and communicative protocols (i.e. accounting and reporting practice), each of which establishes the importance of categories of information and forms of codification.<sup>3</sup> Notably, the critiques that have emerged to address these linkages each provide particular answers to the question of praxis. These answers prompt researchers to consider what can be done to transform the relations that are the primary focus of their theoretical work.

As previously argued, one of the distinct attributes of Bourdieu's political ontology is the distinction it evokes between various political abstractions. The previous chapter discussed the movement (implicit in Bourdieu's work) from a pluralist to a neo-pluralist political system, and the idea that only the latter is sufficient for establishing a critique of 'corporatism' in policy and practice.<sup>4</sup> The line of critique was briefly described, as was its manner of being co-ordinated through a 'critical accounting' project (see, for example, Cooper et al. 2003, Gray & Tinker, 2003, Lehman, 1999, Neu et al. 2002, Power, 1997a, b, and Shearer, 2002). This project will be described in more detail below, and related to a 'radical' position on accountability. Theorists adopting this position draw meaning from the advancement of a narrative on accountability composed of socio-political and normative interests. Therefore, the links between Bourdieu's work and the ontological positions adopted by critical accountants can be made explicit in a simple arrangement. First, a neo-liberal discourse legitimates an experiment in neo-conservative 'market fundamentalism',

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<sup>3</sup> That is, organisational theorists have incorporated concepts of 'multidimensionality' (see Ch. 1/S. 1) to link various discourses on accountability to actual and applied communicative practices.

<sup>4</sup> Bourdieu's (1991) "Language and Symbolic Power" contains a similar arrangement, which Bourdieu uses to argue the case for a non-procedural social-scientific research position. He suggests that critical social theory – to be reflexive – must move beyond the idea of a mediated social order, and come to analyse the processes that mystify social power. This is not to imply mediation as non-coercive, but to suggest that mystification represents a more robust basis for a theory of social reproduction, always tied to politics and political strategy.

which includes a problematic relationship between corporations and their regulators.<sup>5</sup> The dominance of this discourse on the market as an 'adequate' regulatory device entails that stakeholders once-removed from market institutions (i.e. institutional regulators, unions, citizen groups, and consumers) are stripped of the power to influence corporate behaviour. Extant systems of accountability are rendered 'formative' by a political climate of a predominantly 'deregulatory' nature. Therefore, 'plural liberal' approaches to reform fail to generate corporate social responsibility because the discourse from which models of reform draw meaning still contains explicit references to the pursuit and protection of economic interests.

The following chapter continues the discussion of Bourdieu's normative political associations, and their relation to a 'neo-pluralist' (and thus 'post-liberal') theory of social order. As has been argued previously, neo-pluralist theory draws attention to how the political space comes to be demarcated by the marginalisation of political agency (see Beck, 1992a). Supposing this is the case, traditional forms of pluralism, which subscribe to a balance of power or the presence of countervailing forces, become subservient on other, more powerful, processes of political reconstruction. As such, plural liberal approaches no longer provide an adequate theoretical basis for critical, or reflexive, research on accountability. It will be argued below that despite these approaches representing an important 'change narrative' in the delimited space, the parameters they establish foreshorten the possibilities for praxis-led research. This prompts a return to previous suggestions, and to the idea that Bourdieu's particular approach to praxis is both neo-pluralist and post-liberal. Fortunately, this draws attention to a dynamic of political transformation in which 'peripheral' groups find effective means to challenge those discourses that legitimate central positions (see Bourdieu, 1990b). This recognises that which traditional forms of pluralism often neglect; that 'disenfranchised' groups may be marginalised from formal administered communicative practices, yet still find alternative avenues down which to communicate their understanding of a transformative political dynamic.<sup>6</sup>

Four main discussions will be advanced in the chapter. First, the intention is to reflect on current debates on the enhancement of accountability and the relation between this enhancement and the realisation of new patterns of corporate social responsibility. This

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<sup>5</sup> This ties in with Lindblom (1977), who argues that the often untenable relationship between politics and markets has meant processes of mystification coming to maintain an arbitrary and somewhat accidental system of market control (see Lindblom, 1977, p.95). Under this (the Western Europe/North America) brand of market capitalism (which Lindblom shows to be only one amongst many forms of market system), the dominant political discourse reconstructs organisational and institutional relations under the auspices of an economic hegemony. This hegemony favours private enterprise, property rights, and promotes (ostensible) consumer-sovereignty.

<sup>6</sup> The general contribution of Bourdieu's sociology is a general theory of practice in which mystification and demystification are located as endemic properties of fields. These concepts take up respective positions at the centre and periphery. The centre requires mystification to remain at the centre. The periphery demystifies the centre and thus opens it to change.

reflection is informed by the 'dynamics' of Bourdieu's framing concepts as introduced previously. It links Bourdieu's thoughts on the general layout of the discursive space, the effects of capital, and the relation between field and habitus, to current debates on accountability that apply to thesis development. Following this, sections 2, 3 and 4 in the chapter each consists of a discussion of particular discursive positions rendered in the 'delimited' discursive space. As a whole, these constitute a typology of positions; each position constructs, in a different manner, the relation between accountability, its enhancement, and the concomitant effects this enhancement has on the development of practices associated with broader corporate social responsibility. Each position in the typology is also allocated a label, which helps to demarcate the relationship between these positions and 'neo-liberal', 'liberal-democratic' and 'radical' approaches to political transformation, social development, and corporate practice.<sup>7</sup> Each time, segments of the literature are used to highlight the links constructed between communicative (accounting) practices, the visibility of corporate activities, and different forms of contractual or 'democratic' control.

### 1. Reflecting on current debates

It has been suggested (in and through previous discussions) that Bourdieu's political ontology is defined by his critique of neo-liberal theory (see Bourdieu, 1998a, b, and Bourdieu et al., 1999). Several elements of this critique have been articulated previously, and used to denote the relevance of a 'non-procedural' critical theory being applied to the analysis of accountability practice. As argued, Bourdieu's work diverges from a 'Habermasian' position on accountability, and suggests instead that information 'symmetries', even in the rare case of them occurring, tend not to enhance the degree to which accountability is served. Thus, Habermasian approaches to accountability research and practice are limited, for the most part, to the refinement of existing categories for information provision and use (see, for example, Broadbent & Laughlin, 1997). This approach fails to consider that the parameters of 'visibility' are often determined in 'asymmetrical' power relations, and that the effects of collusion between powerful groups can only be reduced following a 'reflexive' engagement with (or deconstruction of) these relations. The consequence, as noted by Parker (1991), is that many of the practices geared towards 'enhancing' the accountability of corporations may not have anything to do with the

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<sup>7</sup> Of note is that this mapping is not chronological, but constructed in such a way as to show how each position builds upon a critique of its previous one (as discussed). Thus, it is understood that 'liberal democracy' is an older political abstraction than 'neo-liberalism'. In effect, 'neo-liberalism' and 'radicalism' can be thought of as two extreme positions that developed out of the liberal 'middle ground' (see Tinker et al., 1991).

dissemination of more, better, or more accurate information to stakeholders (see also, Mouck, 1995, Power, 1991).<sup>8</sup>

Research seeking to expose corporate 'malpractice' (i.e. 'social irresponsibility') has given weight to Parker's argument against the enhancement of existing 'standard-setting' processes. This research strategy has also prompted critical accounting theorists to problematise the assumption that more information necessarily results in enhanced accountability (see Mouck, 1995, Neu et al., 1998, Power, 1997a, and Shearer, 2002). Shearer exemplifies the position these theorists adopt, from which it appears that the "possibility of an enhanced 'social accounting' presupposes fundamental challenges to our received notions of accountability" (Shearer, 2002, p. 543). She implies that effective reactions to the challenge of corporate social responsibility cannot be constructed from information-processing methodologies, and that enhanced systems of accountability are unlikely to be the product of refining existing categories of corporate reporting.<sup>9</sup> Instead, an answer to the question of praxis must be deduced from observations of effective challenges to what 'counts' as information. This entails, in the case of Shearer (2002), a complete reconsideration of "the moral status of economic entities as well as the ethical presuppositions from which moral status derives" (ibid., p. 543). In the details of this argument, progress supposes discarding 'plural liberal' frameworks (from which corporations derive moral status in a balance of power). Methodologically, it prompts an interpretivist turn: where descriptive technologies are foregone in search of a more 'active' mode of communication.

This hypothetical alternative mode of communication should, would, and must be capable of producing and disseminating a reflexive critique of the forces of corporatism, consumerism, commodification, and so on (see previous). The problem is that Shearer's (2002) critique, similar to many other 'normative' narratives on corporate practice, contains few links to practical or applied solutions.<sup>10</sup> This may be understandable given the task faced by so-called 'reformists'; who often find themselves confronting a lack of jurisdiction to implement standards, and who have to deal with the evasive tactics of corporations

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<sup>8</sup> As has been argued, the literature on 'macro-level' accountability is concerned with the relation(s) between corporations and stakeholder groups. These include institutional regulators, employee and consumer groups, civil-society organisations, environmental pressure groups, activist organisations, and local communities. Research in this area is concerned with the place modern corporations have taken up in the modern social order, their impact on the environment, and the degree to which they are accountable for this impact.

<sup>9</sup> For example, instead of applied solutions, Shearer (2002) articulates a more favourable 'ethical framework' within which to model the relations between corporations and their stakeholders. She infers that the instrumentalism embedded in both liberal positions on accountability means that the act of rendering an account defines what it is that the entity is accountable for. This infers that enhanced disclosure practices, given that the corporation remains privileged as the producer of information, may claim to address social problems. Yet, they do so by recourse to the very same logic under which they are produced (see ibid., p. 566). As an alternative, Shearer outlines an ethical basis from which to transcend instrumentalism, suggesting that solutions can be found in the production of narratives that are not reducible to the interests of the economic agent.

<sup>10</sup> That is not to say that pragmatism should be the end-goal of all critical research. In fact, the disinclination to offer practical solutions is what gives Shearer's thesis its theoretical depth. If what is required is a change in the way we think about accountability, then this type of research can be thought of as non-procedural and reflexive. Thus, it goes some way towards changing the manner in which agents interpret the discursive space and the possibilities it holds.

threatened by regulatory change (see Zadek & McIntosh, 2002). Instead, 'critical accountants' tend to adopt a 'deconstructive' practice, exposing the fact that enhanced systems of accountability merely insulate corporations from pressures for change (see, for example, Cooper, 1988, Power, 1991, Neu et. al., 1998, and Owen et. al., 2000).<sup>11</sup> Thus, while corporations sanction enhanced systems of social reporting as a means to manage their dependence on others, stakeholders remain trapped in a corporatist system that offers legitimacy only as visibility. This forecloses discussions on the critique of 'invisibility' and the implications (for accountability practice) of information becoming 'commodified' (see Mouck, 1995).

Thus, the particular theories of enhanced accountability (described previously) have drawn from an amalgam of hypothetical, practice-based, and political positions. Following Bourdieu, such positions are neither fixed in space nor defined in stasis. Indeed, they are subject to processes of reconceptualisation and re-embedding in the discursive space, which prompt shifts from one paradigmatic centre to another (see Mathews, 1987). Mathews (1987) offers one such framework of the area in question, suggesting that the study of enhanced accountability systems can be informed by 'functional', 'interpretive' and 'radical' methodologies.<sup>12</sup> Later in the thesis, it will be argued that these positions allude to certain perceptions of the dynamics of the political space (see Ch. 5 and 6). This draws attention to how the critique of formalised, administered, corporate accounting practice also alludes to an alternative operative mode, in which power is mediated in a significantly different manner to that assumed by an institutionalised, formalised and mechanistic accountability. As will be discussed (below), while 'neo-liberal' and 'liberal-democratic' positions on (enhanced) accountability assume mediation to be about rules, procedures, or legalistic norms, radical (or post-liberal) positions interpret the dynamics of mediation as they occur through individual and social praxis.<sup>13</sup> Thus, the shift from 'traditional forms of liberalism' to 'post-liberal radicalism' corresponds to the movement, previously discussed, towards a neo-pluralist political abstraction.

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<sup>11</sup> Thus, as previously argued, these systems seldom facilitate independent decision-making, or the Habermasian ideal of reciprocal communication and action, and defer instead to a 'unidirectional' process bound to the instrumental production (and reproduction) of 'procedural norms' for conduct.

<sup>12</sup> Everett (2002a) builds a framework of paradigmatic camps similar to Mathews's. In comparison, Mathews's 'functionalist' paradigm becomes Everett's 'economic' camp; 'interpretive' becomes 'imaginary' and 'radical' becomes split into 'political-economy' and 'legitimation'. Of note, Everett then defines an additional, 'cultural', paradigmatic camp. He uses the organisational theory literature to give some pointers to the basis for a cultural dimension of accountability, but in general, this dimension appears a relatively unexplored area of research. The intention is to return to this matter in Ch. 6, and explore it through a more 'dialogic' accountability.

<sup>13</sup> As will be argued (below), the radical critique of accounting serves an accountability function of its own. Critiques are often disseminated to assist in an institutionalised regulative process, where regulators adapt their regulations to new information on corporate impacts. Otherwise, they consist of the dissemination of critical information, using various forms of media to enable better and more informed decisions. Likewise, critique can adopt a 'symbolic' mode of capital (see Bourdieu, 1991), where they are directed at questioning taken-for-granted meanings and interpretations, and thus changing the manner in which the subject of critical theory (i.e. accountability) is defined.



The link between theory, policy, and practice (i.e. praxis) is evident from much of the literature previously introduced in the thesis. The literature on accountability directly informs the discussion of issues, practices, programmes, and reforms related to the accountability of the modern corporation and its social responsibilities.<sup>14</sup> Indeed, the immanent relevance of this debate to policy discussions (UK and worldwide) reasserts the centrality of corporate social responsibility to current debates on accountability (see, for example, Bruno & Karliner, 2002, Cousins & Sikka, 1993, Dfid, 2003, Held, 2002, Ichrp, 2002, Macleod & Lewis, 2004, Unrisd, 2004, Utting, 2003, Vidal & Pendelton, 2004, Zadek & McIntosh, 2002, and Zadek et al., 1997). The cited works are a testimony to the fact that policies aimed at enhancing the accountability of modern corporations have been driven by 'practitioners' from many disciplinary areas. These include, amongst others, sociologists, social and critical accountants, management and information scientists, organisational theorists, social marketers, and experts in corporate law. The homology across these groups is constructed from their associations to a common discursive thread. This relates to the widespread recognition of the need to reform the social position of corporations, and align corporate behaviour with demands for improved welfare, better environmental protection, and more general sustainability (see, for example, Bebbington & Gray, 1993, and Gray & Bebbington, 1994).

Despite this synthesis of ideas from disparate loci, debates on corporate social responsibility are seldom fixed around a single discursive thread. Indeed, they tend to traverse the ground between a 'rule-bound' or 'norms-based' understanding of social responsibility (see Pendelton, 2004). On the one hand, corporate 'social' responsibility is assumed to require the production of social or regulatory capital, and is applied on the assumption that rules are necessary to force corporations into exchanging economic freedoms for social constraints. On the other, this exchange is premised on the dissemination of a more public narrative, which corresponds to the latter element of Bourdieu's distinction between social and cultural capital (see Bourdieu, 1990a). Thus, a norms-based understanding of social responsibility draws attention to the idea that corporate social reporting, even when adopted voluntarily by corporations, is an effective response to demands for a more free, open and 'liberal' economy (see Bebbington & Gray, 1993, Gray, 1992, and Gray et al., 1988). More information, as the argument goes, allows individuals to construct emergent social norms by engaging in new forms of socialising behaviour. This

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<sup>14</sup> Much confusion still surrounds the objectives of emergent policy-change strategies, and their capacities to disrupt the meaning of accountability. The corporate social responsibility 'movement' has prompted the dissemination of a new critique of and awareness of corporate practices within international policy-making and legislative structures. More pertinently in the context of the proposed thesis, it has promoted researchers in this area to reconsider what they conventionally understand as 'corporate accountability'.

could include ethical consumption, socially responsible investment, collective workplace organisation, and the calculated reduction of ecological footprints (see Henderson, 1991).

Pendelton (2004) provides an exemplary critique of the dominant policy approach adopted in the area of corporate social responsibility. He argues that the norms-based approach contains affiliations to a discourse on 'voluntarism' in policy, and represents a problematic compromise that tries to "square the circle without changing the rules of the game" (Pendelton, 2004, p. 24). For example, the discourse on voluntarism redirects the search for solutions to the realm of corporate 'goodwill', where accountability is enhanced when corporations are willing and able to substantially change their manner of 'doing business' (see, for example, Zadek et al., 1997). The corresponding approach to accountability, as Pendelton notes, produces a surplus of expectations (amongst those researchers engaged with corporations) and a deficit of rules (at an institutional level). In practical terms, the effect of this is to make it extremely difficult, in most cases, for the 'victims' of corporate malpractice to seek some form of compensation or justice. The correlatory effects are equally problematic, and include the critique of neo-liberal theory becoming marginalised and the legitimisation of a theory of corporate self-regulation, which then makes the discourse on voluntarism appear the most attractive to policy-makers. Attesting to this worrying slant, the UK 'Department for International Development' state that "international legally binding frameworks for multinational companies may divert attention and energy away from encouraging corporate social responsibility and towards legal process" (see Dfid, 2003, p. 9).<sup>15</sup>

Many 'experts' on corporate social responsibility agree on the worrying implications of this disposition in policy (see Macleod & Lewis, 2004, Pendelton, 2004, and Zadek & McIntosh, 2002). These authors suggest that in the absence of effective systems of institutional regulation, the accountability of the modern corporation must be enhanced at the non-institutional level, and in a political dynamic defined by the participation of cultural formations (see also, Lehman, 2001). This draws attention to a recent 'benchmark' discussion on accountability in the "Journal of Corporate Citizenship" (see Zadek & McIntosh, 2002, p. 19). Here, the editors concede that systems of enhanced reporting and disclosure have generally failed to produce corresponding gains in accountability. They advise, in response, a broadening of the scope of theory to better understand (and thus

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<sup>15</sup> This is backed up in the Christian Aid report, which quotes the UK Department for Trade and Industry's appointed minister for Corporate Social Responsibility. The minister argues that the government's role is to "work with the corporate sector to facilitate this type of involvement, rather than looking to regulatory measures or new laws" (see Pendelton, 2004, p. 6). Many institutional bodies agree with this ideology, where systemic problems can be ameliorated at the level of individual relationships between corporations and their stakeholders. This assumes that the production of cultural capital (information) will suffice in the end as a regulatory tool. Yet, and has been previously argued, the use of cultural capital is limited by the abilities of receivers to process information, and thus, both rules and norms – operating in conjunction – are necessary components of 'real' democratic accountability (see also, Vidal & Pendelton, 2004).

manage through accountability practice) the complex relations emerging between corporations, international organisations, and civil-society groups. This entails that new patterns of engagement are developed in line with observations of new forms of media, which could perhaps constitute a new means to communicate information on corporate social performance (see also, Held, 2002). The remainder of the chapter constructs a typology of positions with the intention of clarifying all sides of these aforementioned debates, and elucidating each side with respect to an applied practice.

## 2. Unpacking neo-liberalism

The opening chapter explored and defined the core assumptions underpinning neo-liberal theory and 'neo-liberalism' as a discourse on social order. It was argued that these assumptions are taken-for-granted premises that have become 'embedded' as norms for economic interaction. Accordingly, 'neo-liberals' privilege a self-adaptive model for enhancing the accountability of the modern corporation and responding to demands for corporate social responsibility (see Benston, 1982). This supposes that systems of communication are created in and by economic markets, and that the information disseminated through these systems satisfies the demand for visibility in the relations between agents. The apparent need to analyse this process, and then seek to refine its operative mode, has been the task most commonly associated with 'positivist' accounting theory (see Jenson et al., 2002, Watts & Zimmerman, 1980). The cited theorists are positivist because their concerns lie with the analysis of accountability as it emerges (or otherwise doesn't) in the relations between the owners and controllers of modern corporations and economic capital. Significantly, such analyses tend to be informed by a 'conventional' model of accountability in which contracts established between 'principals' and 'agents' are institutionalised in economic markets and administered through formal accounting practice (see Power, 1991). This model, as Power (1991) implies, creates problems when hypothesised as an 'enhancement' to accountability, because it leads 'reformists' to assume that demands for information (levied by principals) creates an incentive (amongst agents) to respond to others' interests.<sup>16</sup>

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<sup>16</sup> It is considered outwith the scope of the thesis to engage in a more 'in-depth' critique of agency theory. However, it is understood that in this context, accountability relates to the supply of information from management (controllers) to shareholders (owners), which apparently enables the latter to control (to some extent) the activities of the former. Significantly, owners are believed to 'manage' their stakes regardless of their distance from 'management', and are believed to analyse the contents of standardised financial disclosures, and draw conclusions and make decisions. Many examples of this context of agency theory are found in Jenson et al. (2000) "A Theory of the Firm". The contributions to this collection (edited by Jenson) all apply the 'principle-agent' framework to a model of 'corporate governance' that operates to hold corporations accountable to shareholders. This, it is assumed, has little to do with the 'enhancement' of accountability in the manner described below.

Theorists have applied a similar critique to the 'micro' and 'meso-contexts' of organisational theory, and problematised, in various ways, the accountability contracts established between managers and their employees (see Hoskin, 1996, Munro, 1991, Panozza, 1996, and Roberts & Scapens, 1985). These theorists implicitly critique the economic discourse on accountability as applied to systems of organisational control (in auditing, appraisal and budgeting processes). Notably, they problematise these systems from an epistemological and a normative standpoint. Taking the first case, organisational theorists have rejected the parameters of the standard 'principal/agent' model, which, they argue, offers a limited explanation for organisational interaction (see Munro, 1996, and Roberts, 1991). The cited authors argue that 'contractual' models of accountability not only fail in their applied role of generating compliance within organisational hierarchies, but also fail to consider that 'non-economic' variables are prevalent in influencing intra-organisational interaction (see also, Czarniawska-Jeorges, 1996). This standpoint for critique can be compared to the normative case, where the problem is reformulated in terms of its 'unintended' consequences. These include what Hoskin (1996) describes as individuals (within organisations) becoming measured like objects. The prominence of economic measurements of 'value' entails that the performance of individuals is evaluated in terms of them 'embracing' this value and adding to it (or protecting its status) through everyday decisions.

An 'economic' theory of behaviour (or agency) has been applied to accountability research to the extent that it comes to 'colonise' and 'mystify' the discursive space. For example, Kunz & Pfaff (2002) argue that an economic theory of agency pervades the discursive space despite it only describing accurately a small segment of the 'control technologies' active in organisational contexts. The effect of this is to prevent agency theorists from reflecting on the critique of economic agency and integrating this to the analysis of organisational behaviour. The outcome, as Kunz & Pfaff note, is that the development and refinement of agency theory merely provides a conceptual framework to assess the efficiency of control technologies and the accuracy of the abstractions associated with them (Kunz & Pfaff, 2002, p. 277).<sup>17</sup> It can be inferred from this that colonisation produces (and is linked to) a process of mystification. This relates to Bourdieu's argument that the legitimacy of economic measurements of value (and their associated theories of agency) is sustained by the privileged status of economic capital (see Ch. 1/S. 4). In the dynamics of Bourdieu's critique, economic capital is 'augmented' when power is transferred

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<sup>17</sup> The reasons for this correlate with what has been previously argued: that is, agency theory fails to problematise the manner in which the dominant discourse on accountability delimits the sphere of analysis to certain 'species' of epistemological capital (see Bourdieu, 1991). It is understood that this is what allows 'managerialist' approaches to dominate the debates of reformists, and corporations to dominate policy discussions. These have the effect of curtailing the possibilities for other forms of analysis and other routes to social change.

to market institutions and this transfer is legitimated by the production of symbolic capital. Thus, the problem is that the prevalent discourse on economic agency blocks the challenges posed by alternative discourses by concealing the social dimension of market interaction (see also, Hines, 1991).

Neo-liberal positions on accountability are underpinned by agency theories and economic measurements of value. Theorists adopting such positions take onboard the assumption that markets generate efficiency in the absence of external controls, because market forces provide agents (in this case corporations) with the necessary incentives to operate in a discrete manner (see Watts & Zimmerman, 1980). For example, Watts & Zimmerman develop an analysis in which accountability is embedded in 'problem-solving' markets, and in which agents supply each other, on demand, with 'decision-useful' information. More recently, this ('functionalist') approach to accountability has come to colonise debates on corporate social responsibility (see, for example, Benston, 1982). Benston's implicit approach is a case-in-point. He argues (albeit quite loosely) that the explanatory power contained in the neo-liberal position on accountability is not only appropriate but also necessary in the context of the modern corporation and its social responsibilities. The necessity stems, Benston proposes, from the fact that conformity to a neo-liberal strategy in many cases determines corporate survival. In other words, the privileging of economic measurements of value facilitates the pursuit of efficiency and constructs barriers for individual corporations wishing to address other interests. A neo-liberal model of accountability therefore reflects, from the 'functionalist perspective, the degree to which corporations are able to respond to calls for accountability from non-economic agents.

The manner in which theorists like Benston perceive the boundary conditions of accountability exemplifies the more general problem with a neo-liberal discursive position. For example, it has been argued that thinking this way (about the accountability of the modern corporation) limits (conceptually) the practice of accountability to the use of economic capital to serve market mechanisms. That is, the idea of an 'enhanced' accountability only becomes problematic to theorists like Benston because they restrict (epistemologically) their analyses of the relation between corporations and their stakeholders. Schreuder & Ramanathan (1984) respond directly to Benston, arguing that such restrictions relate to an unjustified process of 'conversion' in the discursive space. This involves a predominantly 'economic' logic (and dynamic) becoming translated into a norm for adequate practice (see Schreuder & Ramanathan, 1984). Schreuder & Ramanathan argue that what is at stake reflects a normative problem, which pertains to "whose value judgements should prevail in the institutional arrangements of economic activity" (p. 412). These include not only the distribution of property rights and economic capital, but "how

much freedom these property rights should allow their recipients to impose externalities on others” (ibid., p. 412).

“In the context of traditional economic analysis, the issue boils down to a distributional problem, namely the apportionment in society of the costs and benefits of economic activity. Economists have long recognized that such distributional issues cannot be addressed without taking a normative position. Benston, however, argues as if one could denounce Buddhism from an (implicit) Islamic position or vice versa without recognizing the different religious values involved and without admitting the onesidedness of the analysis” (Schreuder & Ramanathan, 1984, p. 412).

Benston (1982) underscores the analytical value of a neo-liberal position on corporate social responsibility, noting that in competitive economic markets managers hold little discretionary freedom to significantly reform the manner in which corporations operate. He argues that corporations are ultimately restricted by markets for goods and services, institutional financial controls, and systems of monitoring geared towards protecting the interests of shareholders.<sup>18</sup> Thus, while Benston may accept the ‘desirability’ of enhanced accountability as a means to internalise issues previously held external to corporate practice, he dismisses this agenda for change by disputing the ‘pragmatism’ of the boundary conditions imagined by reformists. He concludes that policy debates on corporate social responsibility are only meaningful if they are attainable, and that they are only attainable when corporations are relatively free from economic constraints. It can be inferred from his conclusion that the technologies that control for accountability in the relation between corporations and ‘shareholders’ take precedence over those seeking to enhance accountability to other ‘stakeholder’ groups. Only in the wake of their ‘liberation’ would corporations be able to “use shareholders’ resources to address issues raised by groups other than the shareholders” (Benston, 1982, p. 89).<sup>19</sup>

Several theorists have since problematised the neo-liberal position on accountability defended by Benston (see Mouck, 1994, Power, 1991, and Shearer, 2002). These theorists argue that the dominant modelling conditions outlined in the positivist ‘accounting’ literature on accountability are inextricably linked to the forms of behaviour rendered legitimate by neo-liberal theory. For example, Power (1991) defines the neo-liberal position as the standard ‘win-win’ model of accountability; in which ‘principal-agent’ contracts

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<sup>18</sup> In Benston's (1982) critique, he proposes many barriers to the implementation of alternative models, pointing to their deviation away from quantitative data, and their apparent internalisation of measures ultimately subject to cultural and ethical bias. The arguments forwarded are those repeatedly evoked by neo-liberal commentators. Their normative standpoint leads to a conclusion on the ‘impracticality’ of practice, where direct externalities evade being subject to monetary measures, and indirect externalities, in their subjectivity, are subject to different interpretations in contrasting cultural contexts (see Benston, 1982).

<sup>19</sup> Otherwise put, business can only be expected to engage in activities that promote broader accountability when it is in the financial interests of shareholders to do so. This point was raised in the practitioners forum at the “CSEAR Conference” (August, 2002). The ‘sustainability representative’ from BP admitted that even given a strong will within the corporation for so-called ‘radical’ change, managers were constrained by the effect their actions would have on the value of the company's shares.

provide clear incentives for agents to act in the interests of principals. He argues that it is only given such incentives that it appears in agents' (corporations') interests to "submit to particular and costly contractual arrangements which make [their] actions visible to the principal" (see Power, 1991, p. 31).<sup>20</sup> It can be inferred from Power's critique that the boundary conditions applied by neo-liberal theorists attest to two core assumptions. First, neo-liberal theorists assume that the 'pragmatics' of the situation legitimate a particular 'epistemological' restriction that privileges a form of visibility able to be conveyed in economic terms. Second, the same theorists assume that a neo-liberal position on enhanced accountability accords with the pursuit of a neo-liberal utopia. This idea of a utopian market system that tends to an equilibrium position creates 'short-term' ontological security in the system by foregoing considerations of alternative measurements of value.

The latter of these assumptions relates to what has been discussed previously with respect to neo-liberal theory augmenting and making legitimate institutional policies for corporate 'deregulation' (see Mouck, 1994). Mouck argues that neo-liberal theories legitimate their authority by positioning themselves as the only practical option through which 'order' can be maintained in the global economic system. It is for this reason, he suggests, that the possibilities to reform this order, and to enhance accountability, are repeatedly downgraded by neo-liberals. As suggested, Benston (1982) problematises this enhancement as it has been hypothetically applied to the construction of new rules for 'macro-level' accountability. His analysis implies that the risk is always the possibility that new rules conflict with existing market processes, and are 'hijacked' by corporations that desire to protect shareholder interests. As will be argued later in the thesis, an example of this hijack can be found in the large budgets allocated (by large corporations) to the implementation of enhanced communicative practices. These have the dramatic consequence of making corporations 'appear' more accountable despite no real change in their behaviour. In the best scenario, it ensures that social costs (and benefits) remain external to the prevailing system of market control, while corporations remain in a good position to exploit niche markets in ethical products (see, for example, Henderson, 1991, Neu & Everett, 2002, and Welford, 1997).

Notwithstanding the normative critique, which focuses on the real material consequences of neo-liberal political reconstruction, there is an additional problem with the use of neo-liberal theory. This problem exists on an ontological level, and relates to the

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<sup>20</sup> The epistemological restrictions applied to the field imply that the games constructed between these players all adopt the same set of behavioural rules. Thus, while the interests of 'Cafédirect' shareholders ensure consumers are offered an ethical choice in the consumption of coffee, they have few options to choose an environmentally friendly airline. Social responsibility is only part of a neo-liberal model when a market exists for responsible behaviour.

effects, on agency, of the political space becoming governed by the logic of economic theory.<sup>21</sup> For example, Shearer (2002) argues that neo-liberal theory locates social agents within a system of markets, in which their actions are always deemed rational, efficient and guided by self-interest. This promotes an analytical approach to studying the social world in which decisions (political or otherwise) are evaluated with respect to their deviance (or convergence) with a 'self-interested', 'homo economus' logic. This ontology also comes to apply in policy contexts, and leads policy-makers to make decisions that institutionalise the overarching logic of economic rationality. Such decisions are legitimated by importing the arguments often advanced by neo-classical economists; that is, that the collective interest is served by making allowances for individual gain. As has been argued previously, this disposition applies in many contexts of accountability research, which accept (albeit to different degrees) the basic premises of a neo-liberal discourse on accountability. This discourse relates to a hypothetical space in which economic agents have complete autonomy, freedom and discretion within markets, and in which market prices reflect the ability of agents to enact their social preferences.

Cousins & Sikka (1993) analyse the dominant political narrative on 'macro-level' accountability, and argue that the neo-liberal discourse is the one most commonly shaping the attitudes of policy-makers in the area. For example, their analysis of UK parliamentary debates concludes that policy-makers hold little awareness that corporate practices can be reconstituted in line with changing social discourses and shifts in regulatory power (see Cousins & Sikka, 1993, p. 69). Thus, it is assumed that despite a much broader debate on corporate social responsibility, the general narrative on accountability has changed little since these authors drew their conclusions. Indeed, and in the case of the UK, similar attitudes have come to underpin more recent moves to 'marketise' public services under a 'right-of-centre' Labour government (see Hertz, 2001). With reference to the foregone discussion, it could be argued that processes of 'marketisation' ensure that neo-liberal positions on accountability occupy a privileged place in policy-level debates on corporate social responsibility. Thus, despite disputes over the meaning of concepts like social responsibility, the neo-liberal position on accountability has been widely applied in practice. Of note is that this position can be used to explain many real processes; including corporations 'managing' stakeholders, 'exploiting' niche markets, or 'forestalling' regulatory interventions. The problem is that its uncritical adoption ensures that 'shareholder interests'

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<sup>21</sup> Much of 'neo-conservative' rhetoric can be related to the belief that markets operate as problem-solving devices (see Friedman, 1962). Accountability is not so much absent from markets, yet restricted to a model that is fully congruent with marketisation, privatisation, and trade liberalisation processes. The neo-conservative position privileges a discourse on accountability that seldom sees corporate power as an issue of social responsibility, or at the least a notion of responsibility going beyond shareholders' interests. The demands of shareholders for maximum gains entails there is no possibility for corporations to internalise costs which are not legally their own.



continue to be cited, for the most part, as the 'bottom line' for any system of enhanced accountability.

### 3. On a 'liberal-democratic' contract

Several alternatives to the neo-liberal position (above) have been hypothesised in the context of 'social' accounting theory (see Bebbington & Gray, 1993, Bebbington et al., 2001, Dey, 2003, Everett, 2003a, Gray, 1992, Gray et al., 1988, 1991, 1994, 1995, 1996, 1997, Gray & Bebbington, 2000, Medawar, 1978, Owen et al., 1997, Owen & O'Dwyer, 2004, Patten, 1991, and Tinker & Gray, 2003).<sup>22</sup> While these authors have discussed, theoretically, alternative narratives on the 'enhancement' of accountability, these theories remain, for the most part, devoid of an applied framework for practice (see, for example, Tinker & Gray, 2003). This situation is perhaps unsurprising given the fact that the 'actualisation' of alternative discursive positions is generally constrained by the boundary conditions established in the active political space (see Bourdieu, 1991). Several of the cited authors have drawn attention to how this problem applies in their domain, and how it comes to restrict the development of practices that could possibly enhance the accountability of the modern corporation. Notably, Gray (2002) concedes that 'reformists' tend to privilege a model for 'praxis' (and thus change) that operates through direct engagement with corporations themselves. This makes it likely that those engaging will be compelled to describe many of their hypothetical practices with reference to existing conceptual frameworks, and therefore 'dilute' the radical nature of their underlying position on corporate practice (see Gray, 2002, p. 699).

Social accounting theorists have implied that enhancing the accountability of the modern corporation is about generating 'freedom' and 'democracy' within the economic system (see Gray et al., 1988). These concepts combine in the arrangement of 'liberal-democracy', which can be applied to accountability only once one considers that social individuals and groups have rights to information about what others are doing (see, for example, Gray et al., 1997). Gray et al. (1997) imply that these rights are essential for participation within a 'pluralist' political system. Here, the powers of democracy lend themselves to the negotiation of an equilibrium position between various interest (or 'stakeholder') groups. Applied to the context of corporate social responsibility, 'liberal-democratic' positions on accountability draw attention to agents using information to control, in one sense or another, the activities of corporations. Significantly, and as

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<sup>22</sup> These have arisen in a particular set of academic journals, including "Accounting, Auditing, and Accountability Journal", "Critical Perspectives on Accounting", "Accounting, Organizations & Society", "Journal of Social & Environmental Accounting", "Issues in Public Interest Accounting" and "Accounting Forum".

previously suggested, this includes consideration of 'the state' as potentially the most powerful stakeholder, and the degree to which the state (and its associated institutional framework) is required to 'mediate' accountability through augmenting social capital (see Ch. 2/S. 2). For example, the state or other regulatory bodies could (hypothetically) construct an accountability process that internalises (into corporate operations) social welfare, environmental justice, or sustainability agendas (see Gray & Bebbington, 1994, Gray et al., 1997, and Owen et al., 1997).

It could be argued that even 'classical' economists saw the importance of the state serving the public interest by intervening in markets operating inimical to social development. Collison (2003) reflects on the early writings of Adam Smith to restate this idea, and to rectify some of the problems, for accountability research, brought about by (purposive) misrepresentations of Smith's theses. Collison argues that Smith (1759) emphasised the necessity of the state for ensuring the pursuit of economic gain did not transpire into neglect for necessary social reform. This role was apparently essential, in Smith (1776), for the process of translation and redistribution whereby the wealth of individuals became the 'wealth of nations'. The problem, described by Collison (2003), is that this reading of Smith's economic theory has been historically subdued through the effects of neo-liberal 'propaganda'. The objects of propaganda take the form of discourses that either 'propagate' misrepresentations of Smith's economic theory, or indirectly 'emphasise' his theory of 'problem solving' markets.<sup>23</sup> The situation produced is similar to that described by Bourdieu, where the use of propaganda to change the way agents think about the social world reflects the use of symbolic capital to colonise the meanings drawn from the discursive space (see Bourdieu, 1991). Thus, neo-liberal propaganda sustains the perception that a market-generated accountability produces a 'democratic' system for evaluating, interpreting and regulating corporate practice.

Neo-liberal theorists are perhaps correct about the fact that there is, in the immediate short-term, no escape from the market system. Despite this, several theorists have argued that 'market-oriented' systems are in place in many parts of the world, and that these differ in form from the 'classical' market systems underpinning neo-liberal theory (see Lindblom, 1977 and Held, 1987). These theorists infer in their analyses that the links between democracy and corporate practice cannot be reduced to the logic of a 'pure' form of capitalism. In one respect, this condition is exemplified by the strength of regulatory programmes (albeit in some countries more than others) geared towards controlling corporate practice (see, for example, Macleod & Lewis, 2004). These include the development of institutional programmes for embedding environmental standards, the

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<sup>23</sup> This concurs with what has been previously said about the hierarchy of epistemological capital and its effects on knowledge production (see Bourdieu, 1991).

setting-up of audit schemes and industry 'watchdogs', and the passing of 'right to know' legislation as a response to civil-society pressure for more 'localised' visibility. In another respect, and at the core of Lindblom's (1977) analysis, this condition is exemplified by the observation that economic activity is not always situated under the auspices of a 'private-enterprise/consumer-sovereign' model for accountability (see Lindblom, 1977, p. 93-106). For example, Lindblom details how market-oriented systems in which corporations do not always adopt the conventions of a 'corporatist' strategy, and 'non-profit' organisations (or workers 'co-operatives') arise to embody systems of liberal-democratic accountability. Notably, these developments create alternatives to a system of self-regulating markets without going so far as to advocate the Marxist ideal of a centrally planned economic system.<sup>24</sup>

It could be argued that the presence of non-market-based regulation within market systems is possibly less prominent now than at the time of Lindblom's (1977) analysis. This apparent decline can be taken as evidence of the previously discussed 'erosion' of accountability (see Ch. 2/S. 2). Expanding on previous arguments, Gaddis (1964) outlines how new legal theories came into being at the turn of the 20<sup>th</sup> century, leaning away from market abstractions and towards a 'Hobbesian' concept of the sovereignty of the state. As corporate law moved in the same direction, growing limitations came to be placed on an owner's use and disposition of property. Gaddis explains this shift by restating the core problem noted by Hobbes, that "the systems of human activity within the corporate microsphere could not be reconciled to the purposes of the macrosphere (the state)" (see Gaddis, 1964, p. 19). The inference drawn from Hobbes is that alternative systems of accountability were required to correct this contradiction, and to deal with market dislocations (when they arose). On the one hand, the systems imagined by Hobbes held many similarities to the laws of the market, and remained based on procedural norms being enforced through institutional standards. Yet, they also deviated, significantly, from the prevailing economic wisdom, and constituted possibilities for transferring political power away from corporations. The success of this transfer was dependent – in Hobbes's own analysis – on the extent to which liberal-democracy alluded to a 'positive' freedom (see Hobbes, 1651). His proposal of a shift from 'negative' freedom (i.e. freedom from constraints) to 'positive' freedom meant individuals being bequeathed with new powers to act out their social preferences and manufacture new forms of accountability.

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<sup>24</sup> Lindblom's analysis creates the space to implement a producer-sovereign accountability in which individual corporations are free from shareholder constraints. Today's global economy contains examples of such processes being acted out in practice, as 'pioneering' corporations come to voluntarily adopt a more ethical stance.<sup>24</sup> In another respect, perhaps more acute to the current thesis, impure forms of capitalism leave possibilities open for the state to use its authority to demand minimum standards (see Cooper et al. 2003). These could relate to health and safety at work, environmental emissions, or an enhanced vision of corporate responsibility.

It can be argued that liberal-democratic theorists highlight how the enhancement of accountability (and corporate social responsibility) can be equated with a more general pursuit of freedom and democracy (see Bebbington & Gray, 1993, Gray, 1992, Gray et al. 1988, 1991, 1995, 1997, Gray & Bebbington, 1994, Medawar, 1978, and Owen et al. 1997). For this equation to be realised, new systems of accountability must apparently be constructed independent of market processes and embedded in new institutional arrangements. As far back as Medawar's (1978) analysis, social accountants have succinctly highlighted the problems associated with the erosion of accountability and the tendency for corporate actions to undermine democratic systems. Medawar relates this problem to a latent demand for 'negative' forms of freedom, in which the absence of external observers encourages corporations to pursue policies that exclude social considerations (see Medawar, 1978, p. 472).<sup>25</sup> Since Medawar's (1978) revival of Hobbesian concepts of democracy, similar ideas have come to pervade the work of the 'Gray/Owen/Bebbington' School of theory, and the associated development of a liberal-democratic position on accountability (see above citations).<sup>26</sup> At the outset, these theorists imply that the effect of neo-liberal theory is to legitimate a form of accountability limited to 'undisturbed' and problem-solving markets. Their observations of social disturbances associated with global corporate practice, including the prominence of 'irresponsibility' and the associated abuse of corporate power, have led these theorists to question the merits of such limits.

In one respect, Medawar (1978) implies that existing systems of democracy are undermined by deregulated markets, which construct settings in which the modern corporation can operate unrestricted in the pursuit of economic gain. At the same time, Medawar's account marks one of the earliest attempts (in the accounting literature) to hypothesise accountability as a process geared towards transforming corporate practice in line with demands for freedom, democracy, and social responsibility. Thus, the many projects, practices and programmes for reform that have arisen in the wake of his intervention have drawn attention to the potential to control corporate activities through various forms of 'macro-level' regulation. As will be argued (below), these projects are constructed from the standpoint that corporations are (or should be) 'democratically' accountable to a broad set of social stakeholders. Hence, the liberal-democratic position also draws meaning from a pluralist discourse, which assumes that accountability can be

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<sup>25</sup> In an early article on the politicisation of social audit, Medawar introduces some of the same agendas (see Medawar, 1976). In the 1978 article, he describes deregulated markets as like carriages in an old-style railway train. Since corporate players are the sole occupants of each carriage, inhibition soon gives way to these policies of "tentative abandon" (Medawar, 1978, p. 472).

<sup>26</sup> It is recognised that initially these theorists were motivated by 'Rawlsian' liberal principles more than they were Hobbes (see Lehman, 1999, Mouck, 1995). In Hobbes's theory, the social world is highly individualised, agents are motivated by self-interest, and thus the state must intervene to ensure freedom. Rawls saw more scope for participative democracy where individuals acted in the collective interest. The point is that the end-project now conceived by liberal accountability theorists is of a regulative technology, and thus Hobbesian liberalism, which is unsurprising given that few gains in accountability have come from the 'libertarian' approach.

enhanced following the enhancement (or broadening) of the epistemological categories that make visible corporate activities. This supposition, adopted implicitly in many areas of reformist theory, corresponds to a desire to implement enhanced systems of corporate reporting, which are associated with the production of new forms of cultural (and informational) capital. These, apparently, provide individual agents with the necessary inputs for 'purposive' behaviour (for example, in 'ethical' consumption), and provide regulators with an acute focus for regulatory action.

Responding to these debates, Gray et al. (1996) imagine a 'pluralist' vision for stakeholder accountability, where corporate social and environmental reporting is conceptualised as a technology for mediating both social (regulatory) and cultural (informational) capital. In their analysis, Gray et al. outline two distinct possibilities for aligning (albeit hypothetically) corporate reporting practice with the enhancement of accountability. Along one route, they argue that systems of enhanced disclosure enable institutional programmes of market control, by directing policy-level changes and standard-setting processes. Along the other, they argue that new sets of information, produced in voluntary systems of corporate reporting, facilitate intra-organisational systems of democratic reform. Significantly, Gray et al. (1997) argued that the former alignment is perhaps the most important in that it provides a baseline for liberal democratic 'freedom' to transpire through macro-level accountability. They imply that the mandatory provision of new information (on corporate practice) satisfies many of the rights of individuals to knowledge of the structures responsible for social conditions. Even voluntary disclosure, they argue, could perhaps facilitate reconstruction in line with the 'business case' for social, environmental or ethical reform (see, for example, Everett & Neu, 2000). Thus, the development of reporting and disclosure technologies is seen to correlate succinctly with existing strategies to redistribute power amongst the stakeholders of a pluralist political system.

Gray et al. (1996) equate the benefits of corporate reporting with "information inductance" (Gray et al., 1996, p. 42), and in doing so clarify their belief that not only institutions but corporations can be vehicles for social change. They argue that if corporations could be convinced to disseminate more information on their social performance, and be 'coerced' into 'hanging-out-their-dirty-laundry', their subsequent shame would prompt them to change.<sup>27</sup> The previous discussion of Bourdieu's political ontology (see Bourdieu, 1998a, b, c) would merit the supposition that modern corporations seldom feel 'ashamed' for what they do, or that the corporations that do are less a cause for

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<sup>27</sup> Their implicit stance is that given the problems with regulation in a deregulatory climate, or the collusion existing between the state and the corporate infrastructure, it may prove more worthwhile to engage corporations rather than engage the regulator. The assumption underpinning the 'induction' process is that new levels of visibility within corporations influence the behaviour of not just the recipients but also the producers of visibility.

immediate concern. Thus, it is perhaps the first formulation of the liberal-democratic position that is of interest to the development and application of 'real' democratic accountability. As argued, theorists adopting this formulation draw out a model for 'enhancement' in accountability that rests on the establishment of 'social contractual relations' between corporations and stakeholders (see Gray et al., 1996 and Tilt, 1994). Significantly, this model eludes to the 'positive' conception of Hobbesian freedom. It demands (as Rousseau also did) that contracts are established between the members of a society and that these oblige members to honour certain obligations that facilitate social cohesion (see also, Taylor, 1997).<sup>28</sup>

Liberal democratic positions on accountability draw heavily from the basic concept of social-contracting theory (see, for example, Tilt, 1994). Theorists adopting this position generally assume that if social contracts are to be honoured they must be embedded and institutionalised in frameworks for corporate reporting and disclosure. Thus, corporations would be obliged to account for their activities relative to these frameworks and with reference to the provision of certain categories of information.<sup>29</sup> These assumptions have prompted the development and application of enhanced frameworks for reporting and disclosure, which apparently enable social contracts to be internalised as procedural norms in regulative systems (i.e. EMAS, AA1000, GRI).<sup>30</sup> Several researchers have distinguished this particular manner of enhancing accountability as potentially the best from which to develop the social accounting project (see Gray et al., 1997). For example, Gray et al. (1997) contrast this approach with that of 'stakeholder theory', which only applies when corporations use reporting and disclosure practice as a means to effectively manage stakeholder concerns. The problem with this approach, and the reason for Gray et al.'s (1997) pursuit of a new methodology, is that it only prompts the analysis of how corporations maintain their legitimacy in the eyes of the community. Rather than this moving forward the

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<sup>28</sup> Initially, Rousseau's social contract was a contract entered into by the state and related to the rights of citizens. With corporations standing as the 'de facto' global government, it seems justified to reinvent the social contract and apply it in this area. In this context, dependencies are problematic in that they leave little scope for the underprivileged to mediate their criticisms within a pluralist system. Sociologists like Taylor have drawn attention to the fact that the practices associated with Rousseau's social contract are more applicable today to the activities of modern corporations (see Taylor, 1997). Indeed, social contracts, were they to be implemented correctly, could prevent marginalised social groups from being dependent on other more powerful stakeholders

<sup>29</sup> Tilt challenges this requirement for positive freedom by proposing social contracting theory as only one strand of the interpretive paradigm, and one which is ultimately extended by what she defines as "legitimacy" and "accountability" approaches to social and environmental accounting (Tilt, 1994, p. 49). Her challenge is, however, without much substance since by her definition all three merge together as theory of the "decision-usefulness" of increased corporate visibility. New games only emerge, in other words, if the usefulness of existing systems of disclosure is extended to create capacities for new forms of gameplay in the field.

<sup>30</sup> These constitute just a small sample of standardised frameworks for enhancing the accountability of the modern corporation. The Eco-Management and Audit Scheme (EMAS) and its associated requirements for disclosure have been widely implemented in the EU. The Global Reporting Initiative's (GRI) guidelines for 'triple-bottom-line' and 'sustainability' reporting on economic, social and environmental issues have found more widespread adoption but are, unlike EMAS, without close links to regulative bodies. The AccountAbility 1000 (AA1000) standard is a process standard, which covers a wide range of accountability systems at micro, meso and macro levels. It focuses less, however, on the communication of outcomes.

debate on enhanced accountability, it prompts theorists to revert to using a neo-liberal framework to administer critique.

Thus, while the neo-liberal position on accountability (as described above) assumes social contracts are ingrained in market logic, liberal-democratic alternatives create an additional space in which corporations can be hypothetically governed. As has been discussed, this has prompted social accountants to equate visibility with the pursuit of democracy and the maintenance of socio-political and institutional contracts. Thus, while neo-liberal theorists (like Benston) dismiss regulatory contracts for being unfavourable, impractical, and for interfering with shareholder interests, liberal-democratic theorists defend their place as prerequisites in any extensive system of democratic corporate governance. Indeed, Gray et al. (1997) hypothesise a conceptual 'middle ground', which draws in part from the social norms embedded in the market system, and in part from the administered rules of an institutionalised communicative contract. This analysis is unique, however, in that it explicitly recognises the possibilities that lie beyond mandatory disclosure, and the benefits to be gained from coercing corporations into engaging, voluntarily, in 'enhanced social reporting' (see Gray et al. 1997, p. 329). This concurs with Gray et al. (1991), in which the authors argue that the dynamics produced by way of more visibility are tantamount to more accountability. Given the assumption that new forms of information merge with existing participative democratic mechanisms, information becomes the basis of democracy in society where social agents have knowledge of that power (see Gray et al., 1991, p. 17).

#### 4. Alternative (radical) positions on change

It will be argued later in the thesis that there is much value in the liberal-democratic position on accountability, and much relevance to be drawn from it in the discussion of corporate social responsibility. However, it is far from an easy task to play the 'games' hypothesised by liberal-democratic theorists (which rest, as previously discussed, on a Habermasian ideal of 'informed' agency). Since the practices associated with this position attempt to enhance by extending, broadening, and refining existing economic mechanisms, they are often implemented in a 'parasitical' manner, and as extensions (rather than subversions) of existing systems of macro-level accountability. As such, and responding to the title of Gray (1990), this is perhaps less like 'building a Trojan horse', and more like 'rearranging deckchairs on the Titanic' (see Gray, 1990). Perhaps it is for this reason that many critics of the liberal-democratic position have noted that it lacks an effective framework in which to link cognitive activity (via 'information processing and use') to

individual and social praxis. As DiMaggio & Powell (1983) argue, the development of accountability is often hindered by the degree to which corporatist ideology is institutionalised by governing bodies, and the extent to which accountability can be embedded in representative structures (see *ibid.* p. 147).<sup>31</sup> Thus, attempts to apply social-contractual rules to enhanced systems of accountability reveal different degrees of embeddedness.

Many theorists have argued that given the immediate task of reforming corporate behaviour, the liberal-democratic position on accountability creates problems both at the conceptual and practical level. These problems stem, it appears, from not only its latent attachments to liberalism, but also the particular model of 'plural' liberal democracy it supports (see Everett, 2002a, Everett & Neu, 2000, Lehman, 1999, and Neu et al., 1998). The critique forwarded by the cited authors can be placed in the context of previous arguments, and understood in terms of the suggestion that 'neo-plural' frameworks are possibly better suited to advancing the debate on accountability (see Ch. 3/S. 2). As was argued, neo-plural frameworks draw attention to the endemic nature of power struggles within the political system, which prevent disadvantaged groups from exercising their individual rights. Similarly, these frameworks recognise that the political order is inextricably linked to the economic order, and that it proves useless, even damaging, to theorise a plural society without paying particular attention to 'corporatism' being ingrained at an institutional level. For these reasons, the problems of both liberal positions on accountability (i.e. neo-liberal/liberal-democratic) can be associated with a procedural approach to knowledge production. Since these approaches prompt a focus more on process than outcome, liberal approaches to accountability research have merely, critics argue, sought to align the methods for information provision with hypothetical systems of information use.<sup>32</sup>

This disposition has made it impossible, in many cases, for research informed from a liberal position to consider how information is 'appreciated' in different ways by different groups as a way of engaging in programmes of political participation or resistance. For example, Lehman (2001) outlines the problems associated with the liberal-democratic position, and its tendency to rely on 'quasi-legal' structures and professional bodies of

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<sup>31</sup> DiMaggio & Powell introduce theories of "institutional isomorphism" as a way of explaining the congruence between organisational and institutional forms of accountability. Organisations are brought into line with institutionalised rules and procedures either through "coercive", "mimetic" or "normative" isomorphism, to conform with institutional contracts, to mimic other organisations, or to embrace the professionalisation of systems of institutional expertise (1983, p.147). In the scenarios these authors address, the perception of embeddedness creates the impression that corporate activity is being maintained within adequate limits, while in reality corporations dictate the meaning of adequacy.

<sup>32</sup> In other terms, the problem is that pluralist approaches theorise groups (i.e. stakeholder groups) rather than individuals, yet revert to a highly individualised model of agency when seeking some form of effective implementation. This could occur through institutional interventions or consumer activism. They fail to address the necessary shift to neo-pluralism, nor settle the requirements of this shift, i.e. by giving institutions the jurisdiction to serve the needs of marginalised groups. For this reason, ethical choices are often limited to those who can afford to 'buy-out' their social conscience.



expertise.<sup>33</sup> He implies that since liberal theorists align the enhancement of accountability with corporations engaging, mostly voluntarily, in communicative practices, 'corporate goodwill' is deemed an effective catalyst for social change. Additionally, Lehman (1999) argues that liberal accounting theorists tend to under-theorise the importance of the state, and its role as the mediator of power in a neo-pluralist social order (ibid. pp. 219-221). Consequentially, liberal theorists fail to draw attention to the essentiality of 'collective' structures in the production of alternatives to 'institutionalised' democracy (see also, Roberts, 2003). More recently, reformists have responded to the critique of proceduralism by diverging away from a liberal position. This divergence has shed light on a form of accountability that operates outwith the confines of neo-liberal markets and liberal-democratic institutions (see Beck, 1992a, Held, 2000, Henderson, 1991, Mouck, 1994, Munro & Hatherly, 1993, Lehman, 2001, Shearer, 2002, and Tomkins, 2001).

The charge by critics is that liberal positions on accountability succumb to 'libertarianism' (in markets) more than 'liberty' (in the public sphere), and create a false alignment between freedom in markets ('laissez-faire') and 'real' democratic power (see Puxty, 1991 and Tinker et al., 1991). This leads these authors to infer that the 'anti-consequentialism'<sup>34</sup> of the liberal approach to enhanced accountability allows enhanced reporting practices to become 'captured' by corporations. This process, despite being critiqued substantially in the academic literature, has gone largely unnoticed in policy debates (see Welford, 1997). Notably, the response has often been for theorists in this area to propose a fusion between critical and social accounting projects. Supposedly, this would consist of reconsidering corporate reporting as an effective means to disseminate a critique of corporate malpractice (see Bebbington, 1997 and Tinker & Gray, 2003). Tinker & Gray (2003) defend this new approach, arguing that recent changes in the political space have drawn attention away from a policy-led practice and towards forms of accountability that reflect the 'radicalism' of the political space. They infer that the rubric of Parker's (1991) paper on standard-setting processes prejudices the abilities of policy-makers to change corporate practice with procedures and rules enforced through institutional bodies. They argue that these ideas belong to foregone era, in which the state had the power to intervene

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<sup>33</sup> Gray et al. (1999) argue that accountability can be enhanced following state intervention and formal, command-and-control regulation, yet can also involve building institutional frameworks not directly supported by the state. They state that collective interests can be represented within participatory democracies by constructing effective systems of "quasi-legal" obligations (ibid., p. 13). Here, rules of conduct are enforced by social institutions that are independent of the representative structures of the state. In Gray et al. (1997), the idea of quasi-law is developed as a means of extending the scope of these institutional structures to include not just "statue" (i.e. companies act legislation), but "voluntary" codes (i.e. industry standards). The assumption is that under adequate pressure from social institutions, non-compliance is ruled out for corporations operating in competitive markets. The longitudinal studies of Gray et al. (1995), in which enhanced disclosure practice was seen as both speckled and ephemeral in their relation to legislation remain the pattern for today.

<sup>34</sup> In other words, this approach privileges 'deontological behaviour' and a 'means-ends dichotomy'. Proponents of the liberal-democratic position tend to justify their actions (i.e. the development of corporate disclosure practice) with reference to their intentions (i.e. to transform corporate practice), while paying little regard to the authority of the radical critique.

in the economy, and to ameliorate social conflict by expanding regulation (see also, Lehman & Tinker, 1987).<sup>35</sup>

Many theorists have argued that enhanced disclosure (especially voluntary social reporting) operates to maintain stakeholder support by legitimating corporate practice without any need to renounce managerialist agendas (see Milne & Patten, 2001, Mouck, 1994, and Neu et al., 1998). Neu et al. (1998) note that this ensures “the continued inflow of capital, labour and customers necessary for viability” (p. 265), and de-prioritises the need for other stakeholders to have the material they require for informed and critical decision-making. While the legitimation critique is a useful guide in this respect, it does not allow theorists like Neu et al. to consider how to counter the effects of ‘corporatism’ colonising the political space. Mouck (1994) differs from this in that his analytical approach is both critical and constructive. He argues that the problem with liberal positions on accountability is not their liberalism ‘per se’, but the fact that they are often associated with a relatively weak reading of the idea of ‘participative’ democracy. This implies that since liberal accounting theorists hypothesise democracy in the context of a private-enterprise/consumer-sovereign system, few openings remain for regulatory interventions designed to offer protection against the abuse of corporate power (see Mouck, 1994, p. 20-21). Other theorists have highlighted similar scenarios, where the weakness of reforms are reflected in their inability to challenge the power that corporations hold over the mechanisms of description (see Cooper, 1988, Everett & Neu, 2000, and Owen et al., 1997).<sup>36</sup>

Neu et al. (1998) also argue that legitimation has the effect of reducing mandatory disclosure technologies to mechanisms used to strategically manage corporate power. They state that “through the shaping of external perceptions” (ibid. p. 266), these technologies are complicit in the institutionalisation of taken-for-granted procedures for accountability. Under these conditions of modelling, institutionalised frameworks for disclosure become tools employed to sustain (positive) reputations and divert (negative) impressions, both of which influence the image that society has of corporations and their activities (see Neu et al., 1998). In a similar yet broader ‘empirical’ account, Welford (1997) problematises the fact that even mandatory disclosure technologies tend to be constructed under the auspices of

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<sup>35</sup> Notably, Tinker & Gray (2003) accept that the liberal-democratic position on accountability holds diminishing applicability in the current political climate: characterised by a retreating state, voter apathy, trade liberalisation, and a new role for corporations in welfare provision. While for Gray this marks a deviation away from his previous defence of a liberal-democratic position, for Tinker it is a return to the focus on social intervention that characterised his previous work (see, for example, Tinker, 1985). The consensus these authors have reached is that the legitimation crisis of plural liberal democracy has been met by a resurgence of intervention at the peripheries of the political space, and a revival of activism within the public realm. They use these observations as a basis from which to argue the need for a new approach to praxis: where researchers concerned with the consequences of corporatism begin examining the ways they can co-ordinate these interventions (see Tinker & Gray, 2003, p. 740-741).

<sup>36</sup> Neu et al.’s analysis underscores this point, revealing what is a common-sense attribute: that corporations operating in ‘sensitive’ industries are more likely to adopt voluntary practices of enhanced disclosure (see also, Cooper, 1988, Owen et al., 1997, Milne & Patten, 2001, Welford, 1997).

market rules. He argues that the degree of colonisation has meant social or environmental agendas often become “hijacked” by corporations, thus closing down the possibilities for (free and informed) agents to justify a radical response. Other accounts include Beder’s (1997) analysis of the practice of “corporate spin”, and the various marketing, public relations, and image consultancy firms that have created a new market in the production of this spin.<sup>37</sup> Both these authors implicitly argue that corporations use powerful forms of propaganda to capture institutionalised programmes for social welfare and environmental reform. (This makes it of little surprise that large producers of agrochemicals are also instrumental in providing frameworks for standard setting in the organic fish-farming industry.)<sup>38</sup>

Mouck (1994) discusses a hypothetical solution in the concept of ‘stronger’ forms of liberal democracy. He argues that given a more dynamic political space, new forms of knowledge production and acquisition can be associated with a non-procedural accountability, where “free intelligence plays a central role in inquiry and discussion” (see Mouck, 1994, p. 22). Despite this, few theorists accept that these conditions, even if they were attained, would produce an altogether new model for enhancing accountability or corporate social responsibility. After all, the concept of ‘free intelligence’ is not normally associated with a political space constrained by market rules and institutionalised regulations. This has not stopped some commentators from developing more appropriate analyses of ‘politicised’ engagement, inferring that particular issues have often evoked successful responses (see Monbiot, 2001, Richter, 2001, Roy, 1998). In “Holding Corporations Accountable”, Richter (2001) analyses the failure of international codes to achieve implementation in domestic policy in terms of the failure to reform corporate practices with regards to the marketing of certain products. She argues that the best responses have invoked the active participation of civil movements in the construction of new pathways for engaging corporations.<sup>39</sup> The success of this engagement would be measured, for example, by the ability of stakeholders to participate in various forms of ‘grassroots’ intervention.

It will be argued later that the idea of civil intervention can be related to a ‘communitarian’ discourse on accountability (see Lehman, 1999, Roberts, 2003). For

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<sup>37</sup> In Beder’s “Global Spin: The Corporate Assault on Environmentalism” she analyses the techniques employed by corporations in the management of environmental reputations. This involves an exposure of the pathological nature of legitimisation practices, ingrained as they are in “powerful conservative forces” which dictate the way in which the public and politicians think about the environment (Beder, 1997).

<sup>38</sup> This point pertains to the material evidenced in the doctoral work of my ‘office-mate’, Georgious Georgokopolus, with whom I have had many discussions on this topic.

<sup>39</sup> Richter investigated the sale of breast-milk formula in underdeveloped countries. Here analysis reveals how despite international conventions restricting the aggressive marketing of such products abroad, these regulations were often ignored by large multinationals like Nestle Ltd. Protest movements co-ordinating widespread boycotts of *Nestle* products became integral to the mediation of regulatory power, and necessary to regulate the industry in line with the interests of a marginalised community.

example, Lehman (1999) argues that for accountability to be enhanced, communities (both local and global) must be granted the power “to remove the corporation’s right to operate” whenever it is considered to be “acting against the boundaries of the community’s considered convictions” (Lehman, 1999, p. 220). He implies that even in a dynamic political space, exercising this right is contingent on the community having access to, and being able to reflect on, information regarding the corporation’s social performance. This idea will be discussed further in later chapters, where it will be argued that information of this sort adopts many guises. For example, it is hard to dispute that a critique of corporate practice not only emerges from critical accounting theorists, but also involves the participation of various other groups: including investigative journalists and columnists, pressure groups, and anti-corporate lobbies. Thus, critical theory can be academically grounded and also publicly voiced; formulated as an academic discourse, and sprayed, as graffiti, on the pavement outside McDonalds.<sup>40</sup> The homology to be found between these seemingly disparate practices lies in the fact that their products can both be geared towards coordinating alternative systems of accountability. These systems apparently reject the dominant discourse on accountability, and prompt a discussion of how capacities for critique, through becoming embedded in political participation, are imperative to accountability becoming effectively enhanced.

Notably, there have been some recent attempts by theorists to integrate these components into the debate on critical accountability research. For example, Dey (2001) explores the basic tenets of ‘critical ethnography’ and its suitability as a research methodology that could lead to the enhancement of accountability. In the context of this exploration, Dey argues that critical narratives on corporate practice (regardless of where they arise from) give rise to new interpretations in the discursive space from which accountability research draws meaning and intent. With reference to these, theorists can evaluate, and try to change, the privileges historically granted to particular forms of knowledge production on accountability. This, Dey implies, either challenges or sustains dominant forms of knowledge, and forces theorists to question the merits of a ‘formal’ and ‘administered’ accountability practice (see Dey, 2001, p. 112, and Dey, 2003). It will be argued later that thinking this way (i.e. in terms of accountability as an ethnographic practice) raises many questions, and creates the theoretical space in which to consider alternative methodological approaches to accountability research (see Ch. 6). For now, it remains unclear as to how the production of critique as a new form of information subsequently enhances the accountability that the modern corporation serves to its

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<sup>40</sup> The latest one I saw, stencilled next to the entrance, was a statistical account of the acres of rainforest cut down every day and converted to grazing ground for cattle to supply the UK demand for Big Macs. The recent box-office hit, “Supersize Me”, represents yet another facility for disseminating a critique of corporate practice, this time based on the possible effects of over-consumption of fast food.

stakeholders. This lack of clarity is most apparent in the literature on “social audit” (see Owen et al., 2000), in which there have been few explicit references to the use of external critique.

Subsequently in the thesis, the intention is to explore in detail what is (or could be) meant by a ‘reflexive critique’ (see Bourdieu, 1990b, Bourdieu & Wacquant, 1992). This draws attention to the potential for critical researchers to use critique to intervene in the policy-making process in such a way as to change the form of existing systems of accountability. Significantly, the idea that political intervention can mean disseminating critical information on corporate malpractice has already been embraced by several ‘non-institutional’ organisations. These organisations practice a form of applied social audit, ensuring that social agents are both informed of and concerned with the effects of corporations in their everyday lives.<sup>41</sup> Ask any ‘leafleting’ activist at an anti-McDonalds demonstration to articulate how accountability operates, and while they may look at you blankly, they will still hand you a leaflet. The point being made is that by doing so they engage in a communicative practice, which links the dissemination of critique to the realisation of sub-political, counter-cultural or ethical movements.<sup>42</sup> As ‘street-politics’ take up place as a new and not-to-be-ignored form of direct action against corporations, the manifesto outlined in “No Logo” appears to take on a new significance with regard to the enhancement of accountability. Indeed, the critique of corporate practice has begun to occupy a prominent position on the bookshelves (and back-pockets) of powerful groups of social activists (see, for example, Beder, 1997, Briloff, 1972, Carey, 1995, Debord, 1977, Klein, 2000, 2002, Nader, 1973, Monbiot, 2000, Negri et al., 1999, Richter, 2001, Roy, 1998, Welford, 1997).

## Summary

In the discursive space from which accountability research draws meaning, conflicts between positions are seldom established along clear lines of demarcation. Indeed, the various positions on practice outlined previously do not reflect distinct ‘universes’ of accountability. They refer instead to the analytical positions from which more situated analyses have been conducted and then applied in practice (see Ch. 1/S. 2). It has been argued above that discourses on the enhancement of accountability (at a corporate level)

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<sup>41</sup> For example, these organisations provide calls and guidance for individual and collective agents engaged in ‘jamming’ corporate culture ([adbusters.org](http://adbusters.org)), ‘re-thinking’ the corporation ([poclad.org](http://poclad.org)), ‘monitoring’ corporate activity ([multinationalmonitor.org](http://multinationalmonitor.org)), ‘strengthening’ regulation ([publiccitizen.org](http://publiccitizen.org)), ‘making trade fair’ ([maketradefair.org](http://maketradefair.org)), increasing public awareness ([aurora.ca](http://aurora.ca)), ‘tracking’ corporate harms ([corporatewatch.org](http://corporatewatch.org)), and being an active and ethical shareholder ([business-humanrights.org](http://business-humanrights.org)).

<sup>42</sup> This is perhaps where theorists like Lehman (1999) draw on their idea of a non-procedural ‘accounting’ feeding a communitarian system of accountability.

have focused on the hypothetical linkages between corporate reporting and disclosure practice and governance structures associated with corporate social responsibility. It was inferred that any attempt to construct these links corresponds to a certain position on accountability, which can be associated with a particular model for change and praxis. Previously, it was argued that given the intent of 'conflict-based' research, answers to the question of praxis must be found in the augmentation of agents' capacities for critical thinking and reflexive action (see Bourdieu, 1990b). Formulated in light of the foregone discussion, this would suppose that corporate (social) reporting and disclosure could be conceived of as a 'critical' technology, and could, if implemented well, provide real alternatives to agents participating in the political space. This supposition has led researchers concerned with corporate social responsibility to consider forms of communication that disrupt, negate, or challenge the 'democratic' relevance of the 'corporatist' discourse.

Many applied examples can be found to indicate the extent of the crisis facing proponents of both liberal positions on accountability (see above). For example, the United Nations recently held a high-level 'assembly', inviting delegates from member states to discuss the various programmes and policies being traded under the banner of corporate social responsibility.<sup>43</sup> Several of the policy initiatives discussed at the conference (which focussed predominantly on the UN-led 'Global Compact' and the 'Global Reporting Initiative') were criticised by delegates for appearing to operate as 'talking-shops' for industry. In one panel discussion organised at this conference, Richter argued that the tendency to assume engaging in a dialogue with corporations was more effective than maintaining distance may create problems at an applied level. She stated that this orientation, when applied in practice, "does less to hold corporations accountable to the peoples of the world [than it does to] help corporations rule the world" (see UNrisd, 2004, p. 13). Other high-level debates have produced similar conclusions, revealing how a lack of jurisdiction at the level of international governance is exacerbated by the depoliticised position assumed by domestic regulators.<sup>44</sup> A case-in-point can be found in the recent 'Corporate Responsibility Bill' in the UK, which contained proposals for company law reforms requiring corporations to disclose more information and to subscribe to global systems of damage liability. This, like much other 'proposed' legislation, currently sits in

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<sup>43</sup> In general, this discussion revolved around the UN-run 'Global Compact', which is a multi-national initiative to promote consultation and dialogue between UN divisions and large multinational corporations. Also discussed were the 'Global Reporting Initiative' (GRI) and their framework for 'triple-bottom-line sustainability' reporting designed to harmonise enhanced corporate disclosure practices at an international level. Information on the meeting can be accessed at [www.un.org/globalcompact](http://www.un.org/globalcompact), and through the UN Research Institute for Social Development (UNrisd).

<sup>44</sup> More localised regulatory devices – including the 'OECD Guidelines for Multinational Enterprise', the 'Framework Convention on Tobacco Control', the 'Convention on Access to Information', the "EU Guidelines on Corporate Responsibility" or the 'CORE Bill' – have similarly failed to bring substantive gains in accountability.

policy 'limbo', postponed until further notice to allow more discussion in parliamentary debates.

Whether or not this (and similar policy initiatives) are activated in the future does not distract from the main argument outlined so far. For example, it would still be fair to question whether enhanced corporate disclosure requirements, global systems of compensation, and director liability would enhance the accountability of modern corporations. At best, these policies would, if implemented, broadly institutionalise a particular narrative on corporate social responsibility, including the operative modes, disclosure protocols, and legislative requirements associated with enhanced stakeholder accountability. With this eventuality in mind, the foregone chapter drew attention to the hypothetical concept of a 'social contract' existing between corporations and their stakeholders. As was argued, this contract could possibly emerge at the intersection of an 'institutionalised' policy and a 'collectivised' praxis. This idea of there being a multi-dimensional system of governance related to corporate social responsibility has informed many recent debates on the subject, including recently at the Johannesburg Earth Summit and the European Social Forum. Liberal accounting theorists tend to transcend this intersection by considering the possibilities for a 'quasi-legal' requirement, in which corporations mediate an enhanced accountability via institutional regulators, industry representatives, and core 'public interest' groups.<sup>45</sup> While this idea of a 'middle ground' contains much merit, it does not go so far as to consider the importance of a 'non-administered' critique in the production and enhancement of a 'non-institutionalised' accountability.

It has been argued above that the discursive space from which accountability research draws meaning can be interpreted in terms of the "intersubjective relations" (see Shearer, 2002, p. 566) that operate between discursive and theoretical positions. The dynamics of these relations produce, with reference to Bourdieu's field metaphor, a constantly shifting debate on the adequacy of certain practices (see Bourdieu, 1990a). The remainder of the thesis considers the necessary conditions for movement to occur within the field and thus between discursive positions on accountability. Of particular importance are those conditions that allow movement to occur between the centre and the periphery of the discursive space. This is important, as Tinker et al. (1991) note, because regulatory technologies associated with enhanced accountability continue to develop in a void of pragmatism that suffers from political 'quietism' (see Ch. 1/S. 4). This situation, taking it to be an accurate reflection of the current situation, makes it unlikely that institutional

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<sup>45</sup> For example, at the (Rio+10) Johannesburg Earth Summit, a coalition of NGOs called for an 'international framework convention' on corporate accountability. This proposal contained "requirements for corporate reporting on issues of social and environmental concern", and the active development of "systems of engagement between corporations and their stakeholders" (see Bruno & Karliner, 2002, Friends of the Earth, 2002).

procedures will be sufficient, on their own, to align corporate behaviour with the needs of social communities (see also, Puxty, 1991). Thus, the dominant liberal discourse on accountability remains tied to a discussion of the political 'centre', which fails to consider institutional intervention as a means to (re)integrate marginalised groups into a participatory democracy.

As a pointer to the building of some structure on this shifting sand, Mathews (1987) develops a philosophical and paradigmatic framework within which to discriminate between different approaches to enhanced corporate disclosure. He argues that technologies associated with providing information to 'interested' parties on the details of corporate practices tend to be conceptualised between "functionalist" and "interpretative" methodologies (see Mathews, 1987). As has been argued above, the former prompts theorists to analyse accountability practices with respect to economic efficiency, while the latter shifts the analytical focus to institutionalised practices associated with social-contractual control. The problem with the functionalist approach is the 'procedural' accountability it indirectly augments, and its tendency to align accountability practices with systems of market incentives. The prominence of this approach as part of the neo-liberal discourse sets boundary conditions on accountability, which ultimately leads to economic efficiency being modelled as information 'use'. In contrast, the interpretative approach generally equated with a liberal-democratic discourse reconstitutes information 'provision' as a means to control corporate behaviour in and through democratic contracts. In the remainder of the thesis, the dichotomy existing between these two liberal positions will be explored in more detail. This exploration considers different ways of conceptualising the augmentation of regulatory 'capital' and its manner of being activated throughout the political space.<sup>46</sup>

Most significant to the following discussion is that the division between functionalist and interpretative methodologies, and thus between neo-liberalism and liberal-democracy, only reflects the debate in the centre of the discursive space. Neither of these positions directly considers the effects of a critical narrative, nor explains how the widespread dissemination of a critique of corporate practices relates to the enhancement of accountability or constitutes a different theory of information. It is in light of this that the previous chapter has also discussed the possibilities of a third methodological approach to

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<sup>46</sup> Later, it will be established (and in a deviation from Gray et al.) that there are two 'middle grounds' operating in parallel in the field. Thus, two distinct dynamics would be created were accountability research to adopt a reflexive approach. The first of these middle grounds arises between functionalist (neo-liberal) and interpretive (liberal-democratic) positions on accountability. The shift from A to B requires an epistemological change in the privileges of one species of capital in relation to its others. In other words, economic explanations are removed of their privileges following the augmentation of social and informational capital. In tandem with this, a second middle ground exists between interpretive and radical positions. In this case, the shift from B to C demands an epistemological change in the privileges of one particular mode of information. Radicalism assumes that descriptive technologies are removed of their authority, thus creating the necessary space for a situated critique.



accountability.<sup>47</sup> In Mathew's (1987) framework, he legitimates a third approach with reference to the various applications of a Marxist critique of political economy in and through the 'critical accounting project' (see, for example, Cooper, 1980, Tinker, 1980, and Puxty, 1986). As has been argued, these recognise that standards for disclosure emerge to meet the broad demands of social recipients (see Parker, 1991), yet do not assume these recipients reach a consensus on 'social-contractual' and procedural norms. Thus, the third methodology applied to enhanced disclosure practice brings us back to Puxty's (1986) position, from which he proposes that liberal models of accountability fail to bring gains because economic capital remains privileged as a measurement of value. This also concurs with Hopwood's (1984) behavioural research into human information processing, the reference being that more information does not necessarily result in 'better understanding' or enhanced accountability.

Thus, it could be argued that the apparent quest for visibility in corporate practice is constrained because procedural forms of capital are legitimated as authorities in systems of accountability. However, without more insights into this process there is little point in hypothesising a model for praxis-led research based on reflection (i.e. understanding) becoming action. Fortunately, the radical critique (described above) informs, albeit mostly implicitly, an alternative model for praxis-led research on accountability, which draws attention to research as a conduit for social, political and cultural intervention. This establishes a new ground between interpretivism and radicalism. Thinking about accountability in a sub-political (or non-institutionalised) form demands an analytical framework that does more than evaluate the degree of symmetry or reciprocity in systems of communication. Instead, this framework must construct links between the practices associated with corporate social responsibility and peripheral political movements. It was suggested in previous chapters that a distinct form of 'neo-pluralist' and 'post-liberal' accountability could inform these links and aid the synchronisation of critical theory and political action.

In response to this, the current chapter advanced several ideas in support this suggestion. Initially, the chapter reflected on current debates on the enhancement of accountability, and considered the suggested relation between this enhancement and corporate social responsibility. This reflection was informed by the dynamics of Bourdieu's framing concepts as introduced previously. It linked Bourdieu's thoughts on the general layout of the discursive space (i.e. the effects of capital, the field-habitus relation) to current debates on accountability that apply to thesis development. The latter three sections

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<sup>47</sup> While the interpretivist position necessarily adopts a critical moment, its critical potential is relatively lame in light of the attempts by more 'radical' theorists to expose research applications associated with liberal positions as legitimating devices.

contained discussions of particular discursive positions rendered in the discursive space. These constituted a typology of positions; each position constructing, in a different manner, the relation between accountability and its ostensible enhancement in practices associated with broader corporate social responsibility. The following chapter explores in more depth how accountability, and its enhancement, can be rendered in a 'reflexive' dynamic, and how it can be further informed by Bourdieu's methodological position.

## INTERMISSION:

### Exploring accountability through the production of non-administered, situated, and experiential critique

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"I wanted to abandon the cavalier point-of-view of the anthropologist who draws up plans, maps, diagrams and genealogies. That is all very well, and inevitable, as one moment, that of objectivism, in the anthropologists procedures. But you shouldn't forget the other possible relations to the social world, that of agents really engaged in the market, for example – the level that I am interested in mapping out. One must draw up a theory of this non-theoretical, partial, somewhat down-to-earth relationship with the social world that is the relation of ordinary experience" (Bourdieu, 1990a, "The Logic of Practice", p. 20).

The instinct to translate ordinary experience into a 'theory' of social relations can be directed by several strands of methodological thought. As an example of one particular strand, previous chapters have discussed in considerable detail the 'down-to-earth' relationship Bourdieu endeavoured to reveal through his anthropological work (see, for example, Bourdieu et al., 1999). The many first-hand accounts that are creatively transcribed in this collection are testimonies to Bourdieu's use of 'critical anthropology' to develop a more general critical theory.<sup>1</sup> Notably, this approach to critique has recently become more popular in contemporary sociology, and has provided an answer to the common problem levied at conventional forms of analysis. That is, conventions tend to produce a range of academic discourses that do more to 'obfuscate' than they do to 'communicate' social realities. Bearing this in mind, the illustration (below) is developed with the explicit purpose of reconstituting the problems previously noted in the thesis, and demonstrating their applicability in everyday contexts. This produces a more situated critique, which draws attention to the problems associated with the enhancement of accountability, and describes these problems with respect to everyday phenomena. As will be illustrated, these problems relate to everyday decisions made by agents in the contexts of work or consumption, and include the decision to 'participate' in social or ethical movements or to 'engage' in the production of cultural critique.

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<sup>1</sup> By this collection it is meant the contents of "The Weight of the World: Social Suffering in Contemporary Society" (Bourdieu et al., 1999).

## 1. The Big Issue

Earlier this morning, I held a discussion on corporate social responsibility with the street-vendor that had just sold me a copy of the current edition of the 'Big Issue'.<sup>2</sup> The contents of the magazine included, for the most part, a critical discussion on corporate practice and the effect of economic globalisation. Many of the short essays concurred with commentaries I had recently read in the analysis section of 'The Guardian' newspaper, formulated by the likes of Naomi Klein, Noam Chomsky, George Monbiot, and Arundhati Roy. In this case, the lead essay was written by Vandana Shiva, whose book, "Stolen Harvest", I had just completed the previous week (see Shiva, 2000). I deemed all these commentators to be behind an emerging critique of global corporate capitalism and 'libertarian' approaches to economic democracy. In a break from the norm, the 'Big Issue' appeared to nourish a more 'down-to-earth' commentary on how these problems become pertinent to social individuals in their everyday lives. As such, the essays contained references to alternative models of corporate practice, and were inclined to champion 'solutions' without seeking to derive explanations for problems. Some cited and re-articulated 'boycott' lists, while others sought to encourage forms of ethical consumption. They contained information on the range of ethical products available in local stores and from national mail-order catalogues, and the likely consequences (for producers) of consumers switching to these products.<sup>3</sup>

Unsurprisingly, several of the essays in the magazine were centred on the critical moment. The usual issues were raised: trade liberalisation, the planting of genetically-modified seeds, unfair patenting laws, unequal pollution controls, dam building activities, nuclear power schemes, wars against terrorism, the abuse of human rights, and the accumulation of power by 'neo-conservative' lobbyists. Despite this, equal proportions of column inches were assigned to raising awareness of the practical and applied solutions posed to these problems. For example, in the editor's opinion piece, counters to the discontents which economic globalisation brought could be found in everyday life. The central point-of-reference (in the editor's piece) was the relocation of ecological and humanitarian politics, and their adoption of a model for political agency that is less about political activism and more about 'lifestyle' choices. There was much talk of voluntary programmes for higher standards of corporate social responsibility, and new levels of environmental care in the production, retail, and marketing of goods. This explained the

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<sup>2</sup> The morning in question was 2<sup>nd</sup> September 2003. The 'Big Issue' magazine combines current affairs journalism and critical, investigative, and incisive writing about the world of arts and entertainment. As an organisation, it campaigns on behalf of homeless and socially excluded people throughout the UK. For more information, see [www.bigissue.com](http://www.bigissue.com).

<sup>3</sup> There was an advertisement at the back of the magazine for 'fair-trade' organic T-shirts with prints of a similar variety to those found in "Adbusters" magazine. I followed these links and ended up purchasing (later that day) two 'organic cotton' T-shirts and, via 'Oxfam', a 3-year-old goat for a farmer in Sudan.

choice of image on the cover of the magazine. At first glance what seemed like an unambiguous woven sack of coffee beans, turned out to be from a Kenyan farmer cooperative, which had received the 'Fair Trade' accreditation and had the privilege of supplying ethical markets.

I sat down at the side of the road adjacent to the temporary stall constructed by the vendor and read the magazine in its entirety. On completion, I returned it to her for the purposes of resale, and prompted her to disclose what she thought of the 'Fair Trade' standard that had its logo stamped on the front cover. When asked to clarify what I was implying, I preceded to engage in a brief explanation of the workings of the standard and how it sought to facilitate behaviour that would result in reforming corporate practice. Thus, I proposed that initiatives like these could be employed for generating higher levels of corporate social responsibility. The vendor looked back at me sceptically, and, after pausing for a moment, proceeded to surprise me by fervently dismissing ethical consumption as a marginal activity that only existed because it presented an opportunity to make profit.<sup>4</sup> Furthermore, she noted that as an 'end-of-pipe' strategy, fair trade products were only available to those consumers with the means to pay a premium on their coffee, and thus trade their 'economic capital' for enhanced levels of accountability. She points to the cover image when conveying this conclusion and then hands me a sachet of 'Cafédirect' granules that she has been instructed to give out. I took the sachet, and for the next few days waited for my T-shirts to arrive in the post. Nevertheless, I would tend to argue (as this vendor seemed to do on this particular day) that neither ethical trading standards, ethical investments, nor premiums on organic products are likely to single-handedly prompt a revolution in a coffee cup. This is despite the fact that I own shares in 'Cafédirect' and willingly pay a (daily) premium for 'Fair Trade' chocolate.

It has been argued previously in the thesis that much of Bourdieu's work can be interpreted as a theoretical critique of extant programmes for neo-liberal political reconstruction (see, for example, Bourdieu, 1998a, b, c). According to Bourdieu, these programmes produce not only the conditions of exploitation cited in the magazine, but the forms of resistance that have arisen in response. Bourdieu (1998a) argues in an exemplary manner that there is an epidemic of 'corporatism' colonising the public realm, which has forced us all into playing a neo-liberal 'game'. Given the boundary condition of this game, social agents are forced to behave as autonomous players, with no structures in place to protect them from 'losses' or friends by their side to cushion their falls. Bourdieu suggests that this situation has an individualising effect; it promotes a "kind of moral Darwinism

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<sup>4</sup> To use their words directly, ethical consumption was rendered "a solution only available to the middle-classes and to those with the money to buy out their conscience". The remainder of this discussion is paraphrased in the text below, it is (in this instance) my interpretation as opposed to a direct account (e.g. a formally transcribed interview).

which, with the cult of the 'winner', establishes the struggle of all against all and cynicism as the norm of all practice" (Bourdieu, 1998a, p. 102). Notably, Bourdieu implicitly questions the modern narrative on the 'end of history' (see Fukuyama, 1992), in which the apparent fusion of liberal democracy with neo-liberal theory achieves complete autonomy as the only remaining viable political system. This narrative replaces a theory of collectivity and membership in the social space with the notion of a collection of fragmented individuals. Thus, it creates the (false) impression that markets are part of pluralist democracy: individuals are imagined to exercise democratic power via 'economic' decisions in markets (for, say, coffee and chocolate).

Previous chapters have sought to explain how Bourdieu's critique of neo-liberal theory calls into question many of these (plural liberal) premises. To begin with, the absence of an effective framework for macro-level accountability has the effect of excluding social costs from the economic system. This exclusion produces 'dislocations' in the economic system, which are seldom dealt with through 'corrections' to (and instead become 'externalised' from) the dominant discourse on accountability. As such, prices rarely reflect 'real' social democratic preferences because property rights are privileged over the rights of social communities (i.e. human or environmental rights). Significantly, this prevents economic markets from operating as 'problem-solving' devices that efficiently serve the long-term needs of a community. To add to this, Bourdieu (1998b) argues that liberal-democratic politics fails to balance these problems. The ideal of a plural liberal system of democracy, where 'countervailing powers' mean each social group is kept in check by its others, is undermined by the privileges held by an economic 'elite'. Several sociologists (aside from Bourdieu) have reflected on similar conditions. For example, Giddens (1998) argues that liberal politics are restricted by the apparent rise of 'globalised individualisation', the movement of the 'left' towards a 'right-of-centre' politic, and the 'externalisation' of ecological issues from economic markets (see Giddens, 1998, p.28-64). This explains, in his formulation, the relocation of political agency to the peripheries of the political space, and the renewal of social democracy in non-institutionalised formations.

Many of these noted shifts in the political space can be forwarded as reasons for neo-liberal theory not working in practice (see Ch. 1/S. 4). As has been repeatedly noted, the globalisation of capitalism allows corporations to relocate production to regions with less developed regulatory systems (see Shiva, 2000). Thus, while 'regulatory' capital remains constrained to regional and domestic policy-making and localised structures, 'economic' capital transcends national boundaries. It could be argued that even the most powerful institutions that assume regulatory roles find it difficult to challenge the authority of markets. This is often because right-of-centre politics permits corporations to use their political influence to mediate regulatory capital and thus avoid the effects of regulatory

frameworks (see Carey, 1995 and Welford, 1997). As Welford (1997) argues, institutional regulators are often discouraged from intervening in corporate practices for want of disturbing the problem-solving mechanisms apparently already 'embedded' in economic markets. The collusion that goes on (albeit sometimes indirectly) between modern corporations and the modern state entails that plural liberal democracy fails to operate because the balance-of-power structure is deficient.<sup>5</sup>

The process of neo-liberal political reconstruction is nearing completion in Europe, North America, and fast being brought into line in the remainder of the world. What Bourdieu (1998a) refers to as the 'armed extensions' of the reconstruction process (institutions like the WTO, the World Bank, and the IMF) now, for the most part, set the rules for global trade and investment. As Shiva (2000) notes in her analysis of genetically modified agricultural technology, there are increasingly fewer options for developing countries to 'opt-out' of these rules without incurring economic losses. These countries are rendered powerless to intervene for fear of violating the rules laid down by international bodies, while powerful (G-8) states continue to protect their home industries using old-fashioned methods of 'trade protectionism'. This situation generates at best a problematic (and at worst catastrophic) relation between modern corporations and their apparent regulators in the political space. Policy-makers tend to find themselves with only one remaining option – to encourage corporations to make their actions more visible and to increase the degree of transparency in corporate activities. Previously, it has been argued that this resets the conditions for accountability in the widespread use of information technologies, which collate and disseminate social performance data on corporations operating within a certain locus of jurisdiction. This reduces the regulatory context to one where hypothetical contracts are established between corporations and their regulators, which provide windows on yet seldom construct bridges across the problems of corporate (mal)practice (see Ch. 3/S. 3).

It is this final effect of neo-liberal political reconstruction that is possibly the most problematic. Since globalisation and individualisation happen in tandem, several contradictions are created for 'institutionalised' forms of accountability. Institutional regulators tend to substitute traditional roles (including direct intervention in economic markets) for policies that seek to enhance the visibility of economic activity. This entails that enhanced corporate disclosure practices become interpreted as 'solutions' to the problems associated with corporate social responsibility. This model for change tends to find much leverage in policy contexts, despite little awareness of the extent to which new levels of visibility equate with enhanced systems of accountability. As a discourse, it references

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<sup>5</sup> Such forms of collusion are most apparent in the formation of 'public-private partnerships', or the provision of overseas credit for domestic exports (see Monbiot, 2000).

emerging notions of corporate citizenship, whereby corporations 'discharge' their accountability by providing social agents with more information. In the end, this defers responsibility for solutions away from institutional bodies, and introduces a narrative on accountability that is limited to a 'democratic' process of information provision, processing, and use. The problem is that the individuals participating within this system are often incapable of interpreting or acting on information. Increased awareness coupled with enhanced transparency rarely, it seems, transpires into purposive action to confront the abuse of corporate power. As Bourdieu (1998b) argues, the 'cult' of individualisation sets boundaries on participative democracy that create apathy and cynicism throughout the public realm.

## 2. West Regent Street No. 144

In the last month, in the time spent sitting in this coffee shop, I have read two books. The first of these was Klein's now widely popular critique: "No Logo: Taking Aim at the Brand Bullies" (see Klein, 2000). At the time of its publication, it was seen as the most current of critiques of corporate power and privilege. During an interview on 'Channel 4 News' at the time of the 'Seattle' demonstrations, its author describes large, modern corporations as the corrupt elements of a 'de facto' system of global governance and economic order. The second book, read in parallel, was Baudrillard's deeply theoretical analysis of consumption: "The Consumer Society: Myths and Structures" (see Baudrillard, 1998). Naturally, and relative to Klein's book, Baudrillard's thesis is more critical, more methodological, yet somewhat less evocative. Significantly, these two texts can be fused together (as they have in my head over the last month) and used to inform a certain discourse on accountability. For example, Klein's apparent response to corporate power is a model of political agency that bears many similarities to Baudrillard's analysis of the economic space. All action, as Baudrillard argues, is subject to a process of becoming embedded in myth, and thus mystification processes sustain the structures of a consumer society. Thus, without the possibility for a new theory of consumption (implied by Baudrillard), Klein responds with a framework for political action that privileges localised, situated and grassroots interventions.

Right now, I am sitting at the bar drinking my coffee, scanning through the notes scribbled in my notebook over the last month. I am curious as to how these problems and their resolution could apply in the situated context defined by the coffee shop itself. If Baudrillard's analysis is taken to be correct, this space would be characterised by the ubiquitous power of consumerism, and plagued by a consumer-sovereign market system that



conceals the form of social relations. I recall my earlier discussions with the “Big Issue” vendor and consider that it may be useful to think about accountability as not only a process of mystification, but also a lived, situated, and sense-making (or ‘demystifying’) practice. Appropriately, I decide to map out my initial thoughts by way of a ‘situationist’ account that conforms to Debord’s (1977) analysis of “The Society of the Spectacle” (see Debord, 1977). This brings me back to Goffman’s (1967) book, “The Presentation of Self in Everyday Life”, in which he outlines the benefits, for social theory, of applying a ‘dramaturgical’ metaphor. Goffman implies that constructing social theory always reflects the self (the theorist), and remains empirical in that it is shaped by the theorist as a critic of her or his own world. This position correlates with a ‘situationist’ movement in critical theory (see Debord, 1977, Negri et al., 1999) and the critique of the universal through the particular. The basic premise of this movement is akin to that exemplified in Bourdieu’s ‘co-ordinated’ empirical projects (see Bourdieu et al., 1999), which attempt to disseminate everyday accounts of marginalisation and help mobilise critical research around evident injustice.

The coffee shop in which I am sitting is part of a global economic system reflected in each of its particular components. In the universal economic system, like here in this particular situation, a performance is taking place. In this performance, the activities of corporations and their relations with stakeholders are determined by the manner in which power is mediated within systems of ‘macro-level’ accountability. These systems involve communication and interaction between antagonists and protagonists, which indirectly contribute to the accountability of the relations invoked when sitting here drinking this coffee. As a process, the accountability of the modern corporation is both determined in structures and constructed by agents. The agents (or antagonists) are the active subjects of accountability. They hold others to account by employing the powers bequeathed to them by way of the distribution of economic, social, and cultural (informational) capital. Active subjects use their ownership of capital to demand from others justifications for conduct, and as a means to control the behaviour of protagonists. The accountability problematic hinges on two essential questions; which agents hold rights to bear capital in an antagonistic manner, and why it is that certain forms of capital are privileged? This problematic lies at the core of my current thinking on accountability, both as an aspect of corporate social responsibility, and as a regulatory technology for controlling the behaviour of corporate protagonists.

Bourdieu’s (1998a) critique of the universal conditions of modern capitalism provides one way of looking at the accountability problem as previously outlined. From Bourdieu’s position, the erosion of accountability reflects a crisis in which the power of neo-liberal discourse prompts protagonists and antagonists (respectively, corporations and their regulators) to become locked in a mutually beneficial rather than social-contractual

relationship.<sup>6</sup> The process by which these conditions are constructed is relatively straightforward given previous arguments. First, a deregulatory climate defers social capital away from traditional institutional and representative structures. Then, economic capital takes up its place as the most privileged species of capital, and thus the principle mode of governance. Finally, accountability ceases to be about democracy because the governors are governing themselves – antagonists and protagonists are both bearers of the same capital. Arguably, this explains why the popular narrative on ‘win-win’ scenarios draws so much appeal from liberal theorists. With respect to liberal positions becoming applied with respect to the enhancement of accountability, the business-case continues to be the only case upon which corporate activities are reshaped. Conferences on corporate citizenship provide a case-in-point, focussing primarily on the manner in which ‘pioneering’ corporations discover the apparent gains to be made from taking an interest in the needs of and responding to their stakeholders.

As has been argued, the controllers of many large corporations see themselves as participants on a stage in which corporate social responsibility is primarily about accountability to shareholders (see Friedman, 1962, Gaddis, 1964). Thus, managerialist approaches foreclose discussion on ‘real’ responsibility by rendering accountability as a ‘corporate-governance-type’ relation that is facilitated by the disclosure of financial information. Despite the recent wave of criticism following Enron, WorldCom, Shell, and their followers, the controllers of large modern corporations still hold to the belief that the accounts they produce retain a certain status as objective representations of their financial performance. These, they assume, provide shareholders with information to manage their interests and control the cost of the separation of ownership and control. The problem is that given this discourse, any lack of accountability is seen as a direct result of the mismanagement of information available, rather than a systemic failure caused by a privileging of some forms of information (i.e. financial data) over others. This makes it hard to apply an alternative model of social responsibility to a global corporation with diversified body of shareholders. Indeed, a neo-liberal behavioural model leaves little space within which to problematise the confinement of corporate activity within economic models of accountability. Yet, this illegitimate confinement closes down the space in which to internalise economic decision-making within real democratic systems.

As was implied in the previous chapter, the neo-liberal discourse on accountability is taken-for-granted. Few would argue that the coffee shop in which I am sitting does not operate in line with motives for profit and expansion, or the pursuit of returns and short-term gains. The business may be independently owned and have only a handful of

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<sup>6</sup> It is being argued that neo-liberals see regulators as ‘antagonists’ because they favour a deregulated economic space, and see any intervention as antagonistic.

shareholders, which may give some observers the impression they differ from multi-nationals like 'Starbucks'. However, it seems apparent that this differentiation, when it occurs, is more because of the relative size of these two alternatives, than because both entities follow an entirely different logic of operation. To give a more situated example: the men and women in suits who work in the headquarters of the 'professional services firms' across the square (from here) would appear to hold an acute understanding of this 'privileging' of the financial. (In a sense, they play an antagonistic role in its veiled implementation, assisting in the professionalisation of systems of corporate disclosure, and accounting and budgeting procedures geared towards controlling for profit.) However, the thing I am sure about is that these individuals would defend their appropriated roles by suggesting that other (non-financial) forces are there to ensure a balance of rights and responsibilities in macro-level policy. These forces are the counter-principle of neo-liberalism, involving social institutions intervening to control economic markets and to prevent economic capital from assuming exclusivity as a mode of regulation.

Looking again at the accountability of my coffee, several examples appear to support the defensive position hypothetically adopted by the 'suits' from across the street. Indeed, corporations are required to comply with rules laid down by institutions governing the contexts in which they operate. Their compliance is mediated through systems of professional expertise, which ensure that corporate players comply with the rules and procedures of legislative structures. For example, the contracts defined in employment, health-and-safety, or environmental regulation are made effective under the auspices of social institutions, which control corporate behaviour through standards on social responsibility or environmental care. This position on accountability, and its relation to 'social-contracting' theory, has been discussed in considerable detail previously in the thesis (see Ch. 3/S. 3). The discourse on accountability that informs the 'liberal-democratic' position can likewise be applied in a situated example: and reflected in the rhetoric of the party-political workers who operate from the Labour Party headquarters two blocks down the street. They, along with the 'suits' from across the square, frequent this coffee shop during the lunchtime rush. The substance of their rhetoric differs from that of neo-liberalism; and they adopt a position on accountability, albeit inferred, from which economic measurements of value are not the only determinant of corporate practice. I would agree with them to an extent but would argue nonetheless that these forms are privileged, not exclusive, and it is their status, not their presence, which is a cause for concern.

For a while now, during daily visits to this coffee shop, I have been evaluating the explanatory potential of the liberal-democratic discourse as a pathway towards enhancing the accountability of the modern corporation. As a political standpoint, plural liberal approaches are at the forefront of reformist ideology, and constitute the main challenge to

the process of neo-liberal reconstruction. As has been argued, liberal-democratic positions on and approaches to accountability would have several consequences if applied in practice. For example, corporations may be obliged to conform to certain standards on corporate social responsibility. Corporate profits could be allocated to the collectors of social and environmental taxation. Access to product and process information could be given to consumers. If standards were met and codes adhered to, consumers could be further empowered to make informed and ethical decisions. Reforms in corporate practices could be negotiated by non-governmental and public interest groups: trade unions, human-rights lobbies, or industry coalitions. Some corporations may even engage, voluntarily, in enhanced reporting and disclosure. Indeed, in front of me on the bar is a stack of leaflets detailing decisions made by Kenyan coffee producers (and subsequently the owners of this shop) to support sustainable methods of agricultural production. In this particular situation, the importers of coffee offer growers contracts guaranteeing them fixed returns despite fluctuations in the global price.

I stop for a second to reflect on the merits of this position, and wonder just how many antagonists are empowered to act on this prefabricated stage of liberal democracy. In a political climate favouring deregulation, it is always difficult to imagine social regulation in hypothetical social contracts and procedures for accountability. Likewise, given the constraints (financial, geographical, epistemological) faced by consumers of coffee, it is problematic to assume that these contracts can be 'sold on' to consumers, by giving them the choice to pay a premium for ethical standards. It is questionable that, given previous research, the disclosure of performance indicators actually prompts individuals to shape their behaviour around ethical dispositions (see Hopwood, 1974). For example, I wonder how many of the customers around me would cease attending this particular establishment if the beans in their coffee were procured from a multinational like Nestle. I wonder how many would protest outside if the wood used for the bar didn't display the stamp-of-approval of the regulators of sustainable forestry – and was of the hard and tropical variety felled from Brazilian rainforest. Thus, the effectiveness of the liberal-democratic position on accountability, in that it hinges on the effective appreciation of enhanced corporate disclosure, is ultimately limited by the capacities of democratic players to process, evaluate, and act on this information.<sup>7</sup>

So sitting here drinking coffee I find myself at a point of thinking in which the neo-liberal crisis, the main problem in terms of macro-level accountability, morphs into a far

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<sup>7</sup> For the performance mapped-out to reach this position is, given the particular form of modern capitalist, self-evident to the point of being catastrophic in practice. It is the reason that accountability becomes locked in a crisis that appears self-perpetuating and thus endemic, and which while it is derived from neo-liberalism, is unable to find a counter in liberal-democratic structures. This is how I feel when I'm presented with a "Fair Trade" option in Starbucks, or organic apples in Sainsburys flown in from Guatemala, or hear about Shell's latest promise to fund a tree-planting organisation.

more problematic crisis concerning the legitimation of liberal politics. The contradictions of liberalism are such that institutional rules and procedures come to be compromised by disenchanted agents clinging to the contradictions of deregulated markets. In other words, liberal-democratic approaches to accountability remain contingent on institutional structures, which become increasingly harder to sustain given a state-corporate infrastructure. The end result is that the visibility of corporate action is assumed to be a prelude to corporate legitimacy, while information itself continues to be used as another 'weapon of mass distraction' (sic). This has the effect of foreclosing debate on corporate malpractice, and closing down the critical impetus for alternative forms of accountability. With few chances for institutional regulators to implement policies that challenge the legitimacy of corporations, the relationship between protagonists and antagonists often stages itself in the reproduction of a hegemonic power within the discursive space. This, on the face of it, is a rather problematic position. It is the reason why 'real' participative democracy comes to fall at the feet of agents that are more likely to take to the streets than they are to read a 'social report'. Indeed, the very fact that political agency is displaced to a space outwith representative structures is what prompts Klein's 'street-politics' to become the new playing field for accountability.

### 3. Looking for directions

Despite what seems the taken-for-granted position, neither liberal position on accountability (the neo-liberal or the liberal-democratic) explains how I feel sitting here in this coffee shop. My feeling is that there is an additional dimension of accountability operating here. This dimension is neither deferred to the invisible hands of the market, nor to the rules and procedures of institutionalised democracy. While markets may not always operate to deal with dislocations as they arise in the social space, there are still counter-principles to the crisis represented by the erosion of accountability. These principles will be elaborated in the subsequent development of the thesis. Knowledge of their existence is for now only intuitive; that is, it is grounded in a belief that certain dimensions of accountability transcend the logic of institutionalised practices. To enable this knowledge to be applied as praxis requires the exploration, interpretation, and reconstruction of these dimensions in an analytical framework that poses as a guide for praxis-led research in accountability. With this in mind, it is argued in the remainder of the thesis that accountability only takes a 'radical' turn once market-based and representative structures are opened up to forms of critical inquiry. This constructs a 'reflexive' basis for action in the field, and prompts antagonists to 'improvise' and adapt their methods of engaging protagonists. This process of improvisation

assumes that agents are perpetually trying to make sense of their surroundings, and that 'sense making' processes are part of the background construction of membership in a social community.

My thoughts are that a 'reflexive' approach to accountability research and practice could explain, on several levels, the foregone account of accountability. Reflexive behaviour could explain, amongst other things, the fact that I only frequent this particular coffee shop because of a set of illustrations hanging in the gallery space through the back. These illustrations visually expose the power of large corporations and their tendency to silence the voices of marginalised communities. They are very similar to the prints depicted on the T-shirts I purchased from the mail-order section of the "Big Issue" last week. They represent the aesthetic summaries of an anti-corporate narrative, which co-ordinates itself through grassroots activism, left-wing journalism, political commentary, satire, parody, critical theory, modern philosophy, and counter-expert intervention. The small library next to the gallery contains two copies of "No Logo". These sit on the shelf adjacent to the local boycott lists compiled by collectives of community activists. Significantly, the owners of the coffee shop engage in direct dialogue with their customer base. They offer informal discounts to regular clientele, end-of-day 'freebies' for the other shops in the street, trust-based credit facilities for the bicycle couriers outside, subsidies for artists exhibiting in the gallery, and wall space for advertising meetings of local activists. Indeed, many of the students, artists and bicycle couriers who frequent this particular shop do so because they perceive it to be a space defined by the radicalism of these gestures.<sup>8</sup>

Right now, across the road from the shop, hangs a billboard advertisement for Shell's 'New Wave' diesel product. It was 'busted' last week by an unknown assailant armed with a spray-can. It has been adorned with a shark's fin rising out of the breaking wave and "No Blood 4 Oil" scribbled alongside. This reminds me of the art work graffitied on the entrance to the Esso station down the street. Just below the "Enter" sign is written, "Because the Whole World is on a Delusional Course", and on a waste bin beside the pump is the rather direct question: "How Many Lives Per Gallon?" For me, these are all reminders of the idea that critical symbols, active narratives, and their accompanying dialogues can be used as a means to reinvent communities and promote participation in an informed democratic society. While this process may be limited by its ephemerality (the billboard across the road is replaced every two weeks), it still, for its poignancy, can be seen as a communicative basis for holding corporations to account for social responsibilities. It can be argued that the symbols of discontent are merely symbolic gestures devoid of manifestos, yet it is hard to refute their status as the voice of a community. The remainder of the thesis discusses the

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<sup>8</sup> Ironically, the three proprietors of this coffee shop are all former employees of Starbucks who decided to leave their jobs and adopt an antagonistic alternative.

extent to which the enhancement of accountability depends on these voices being reclaimed from the peripheries and brought back to the centre of critical research geared towards inciting social change.

# 4.

## CONCEPTUAL FOUNDATIONS:

### Embedding accountability by applying reflexivity to the discursive and political space

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“In passing from history to nature, myth acts economically: it abolishes the complexity of human acts, it gives them the simplicity of essences, it does away with all dialectics, with any going back beyond what is immediately visible, it organises a world wide open and wallowing in the evident, it establishes a blissful clarity: things appear to mean something by themselves” (Barthes, 2000, ‘Mythologies’, p. 143).

Up to this point, the thesis has compared and contrasted what have been defined as ‘liberal’ and ‘radical’ approaches to accountability. Of note was that the latter of these approaches was associated with a post-liberal and neo-plural discourse on social change. This comparison took place over two stages (chapters). To begin with, each approach was associated with an implied discursive position, which was evaluated for the degree to which it offered a ‘workable’ alternative to the dominant economic narrative on corporate practice, accountability, and corporate social responsibility. Subsequently, ‘liberals’ were differentiated from ‘radicals’ with particular respect to the practices they associate with enhancing the accountability of the modern corporation. Several theorists were incorporated into this analysis and used to highlight the related distinction between ‘plural liberal’ and ‘neo-plural’ approaches to enhancement.<sup>1</sup> Accordingly, ‘Frankfurt School’ sociologists were assigned to the plural liberal position; Habermas’s (1984) theory of ‘communicative-action’ being associated with a highly ‘rationalised’ and procedural methodology. Corollary to this, Bourdieu’s critical sociology was emphasised in terms of the degree to which it offered a non-procedural alternative for communication in any ‘field’ of cultural production. As was argued, this alternative begins with a critique of the outcomes of procedure, and diverts attention instead to the ‘intuitive’ and ‘reasoned’ logic that often determines, outwith procedure, the boundary conditions for knowledge production.

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<sup>1</sup> These also included major social theorists like Bourdieu, Habermas, Foucault, and Marx. The important distinctions between their works were highlighted by drawing attention to the different models of academic praxis implicit to each of their approaches to critical theory (see Ch. 1/S. 2).



From this point on, both apparent liberal positions on the enhancement of accountability will be referred to in terms of a 'combined' liberal approach. This approach reflects the hypothetical 'fusion' of neo-liberal and liberal-democratic positions on enhancement and the similar privileges they grant to institutionalised procedures and modernisation processes.<sup>2</sup> Unlike radicals, liberals postulate that systems of accountability are linked to an administered communicative practice, which encompasses agents accessing, processing, and using formalised sets and categories of information. Likewise, liberals assume that informed agency is necessary to sustain a social contract and to facilitate cohesion within social (or 'stakeholder') groups. It was argued previously that Habermas's particular approach to communication explains why liberal theorists tend to limit their understanding of enhancement (in accountability practice) to the rational refinement of formal communicative practices. Notably, Bourdieu's alternative avoids similar criticism because unlike Habermas, Bourdieu questions the relationship between different forms of information and different structures of knowledge, and problematises the link between knowledge production and action (see Ch. 1/S. 1).

The conditions of modelling constructed in the liberal approach are relatively simple: more information evokes a transformative process in which greater visibility yields a foundation from which to augment social (or regulatory) capital. The example used in the thesis this far, and associated with the hypothetical enhancement of accountability, is of agents (stakeholders) becoming acquainted with information on corporate practice, and using this to inform individual and collective responses through work, consumption, or investment behaviour (see Ch. 3/S. 3). Notably, other sociologists (aside from Bourdieu) have described such systems (i.e. of information provision, processing and use) with reference to a self-adaptive and reflexive dynamic (see Beck et al., 2003, Giddens, 1990). Giddens (1990) provides an elementary definition; where "the reflexivity of modern social life consists in the fact that social practices are constantly examined and reformed in the light of incoming information about those very practices" (ibid. p. 38). This exposes the disposition underpinning much of Giddens's work; in which modernisation compels knowledge (and information) to be subjected to a process of 'rationalisation' and mediated in expert systems (see also Giddens, 1994). This disposition can be considered in terms of the aforementioned 'combined' liberal approach to accountability, and used to suggest that institutional reform be preceded by 'self-examination', which itself is associated with an embedded and institutionalised process of information provision and informed use.

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<sup>2</sup> This fusion can be viewed in two particular ways. First, state institutions may set restrictions on the market or intervene in market processes (i.e. through taxation, incentives, etc.), thus aligning liberal-democratic policies with neo-liberal systems. Second, the market may produce 'win-win' scenarios, whereby social and economic objectives can be pursued in unison. This latter situation is the one most commonly cited in the discourse on 'ecological modernisation' (see Everett & Neu, 2000).

The typology of positions mapped in the previous chapter (that is, prior to the Intermission) demonstrated how 'radical' positions on accountability are derived from a critique of the value of plural liberal systems. This critique calls into question the idea of there being a direct and linear relation between information and accountability, and thus problematises the merits of corporate 'reporting' as a means to facilitate participation in accountability systems and practices (see also Ch. 2/S. 2). It was noted that many practitioners initially motivated by the idea of enhancing accountability via visibility now admit that despite much participation (by corporations) in the practice of social accounting and reporting, participation alone has proven insufficient for realising the necessary gains in accountability (see Zadek & McIntosh, 2002, p. 8). Thus, calls to develop standards which define the 'terms-of-reference' for corporate social responsibility and also institutionalise these terms in extensive systems of corporate reporting could justifiably be criticised for 'putting the cart before the horse' (see Richter, 2004). Indeed, many commentators now suggest that solutions may not be there to be found by engaging with corporations to refine their systems of reporting, and would require, instead, a significant shift in the dominant methodological approach.<sup>3</sup> Naturally, both liberal and radical positions on accountability draw attention to different models for engagement. On the one hand, engagement can involve working with (in) corporations to find better ways of rendering corporate practice 'visible' (see, for example, Bebbington, 1997). On the other, engagement apparently involves intervening from an outside space, which allows for the dissemination of a critique of corporate (mal)practice.

Previous chapters have presented this situation as being an acute interpretation of research and practice in the area of corporate social responsibility. It was argued at the outset that information (on corporate activities) only transpires as regulatory capital if regulators are both aware of and able to modify the distribution of power in the political space. For example, and as noted by critical accounting theorists, the effectiveness of disclosure frameworks and communicative protocols (including 'right to know' legislation) is limited (conceptually) by the adoption of a plural liberal political abstraction. This abstraction overstates the abilities of political agents to react to new levels of corporate visibility, and thus their capacities to transform 'information processing and use' into 'informed decision-making and action' (see Ch. 3/S. 3). It has been argued previously that the relevant critique of the liberal position on accountability and its enhancement can be

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<sup>3</sup> Engagement is an important issue for both social and critical accountants, the latter of which have been criticised for remaining disengaged from the subjects of their critiques. Corollary to this, the 'social accounting project' (see Ch. 3/S. 3) can adopt either approach. On the one hand, it tends to be conceived of in an epistemological 'vacuum', where hypothetical enhanced corporate reporting technologies are constructed following homologies between social accountants, environmental scientists, and welfare economists. On the other hand, the nature of the project reflects of the extent to which social accountants actually engage with corporations to try to change their behaviour in some way or another (see Bebbington, 1997, Gray, 2002).

articulated in the form of a two-stage argument, which is informed by Bourdieu's methodological position (see Ch. 3/S. 4). First, it has been proposed (via Bourdieu) that administered systems of accountability may increase 'macro-level' visibility while failing to elucidate effective epistemological standpoints from which regulators are able to process and evaluate the meaning of this visibility. Second, it has likewise been proposed that information, if it is to facilitate change, must constitute a form of 'symbolic' capital, and thus must change the way agents reflect on social conditions.

The following chapter further explores the idea that 'solutions' to the problems associated with the 'erosion' of accountability can be found in reflexive approaches to research. Notably, while the relationship between critical theories, reflexive critique, and social change has been broadly discussed in critical sociology, it remains absent from research concerned with corporate social responsibility. It will be argued (below) that Bourdieu's framing concepts of habitus, field, and their implicitly reflexive relationship, provide a means to consider critique, and critical theories, as a way of enhancing the accountability of the modern corporation. Three main discussions will be articulated in the chapter; each of which contains arguments that are necessary for advancing a reflexive approach. First, the chapter discusses the idea of reflexivity operating from the twin perspective of epistemological and ontological change. It will be argued that Bourdieu's methodology draws attention to the structures of the political space that reproduce the discursive authority, and the possibilities for a reflexive critical theory to facilitate the emergence of challenges to this authority. Second, it will be shown that a reflexive approach can be considered at the intersection of objective and subjective realities, and requires an acute awareness of how these realities interact in a multi-dimensional space.<sup>4</sup> Finally, it is considered exactly how a reflexive approach to knowledge production on accountability could present new meanings within the discursive space. In conclusion, these ideas are brought together in a conceptual framework that could be used to inform research on corporate social responsibility.

### 1. Legitimation, 'demystification', and symbolic capital

In 'Language and Symbolic Power', Bourdieu (1991) implicitly draws attention to a process of 'legitimation' and considers the effects of this process on the dynamics of the

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<sup>4</sup> It will be argued that while an awareness of the first (objective) dimension prompts researchers to analyse the institutionalised rules and procedures associated with accountability, an acceptance of the latter (subjective) dimension draws attention instead to the relation between accountability and the 'routine' everyday practices of agents. The intention is to interpret reflexivity as a methodological position from which theorists come to monitor the gaps between these two forms of knowledge (embedded/embodyed, formal/informal, and expert/lay). The monitoring process allows researchers to react to discrepancies either by repositioning discourses or developing praxis.

socio-political space. He argues that this process, and the institutionalised strategies to which it is aligned, is augmented by a secondary process, which operates to hide the structural orientations of the 'habitus' of agents (see Ch. 1/S. 1). Notably, Habermas (1975) also draws attention to a similar arrangement, where the 'colonisation' of the life-world by the system results in the problems that are the subject of his 'Legitimation Crisis' (see Habermas, 1975). Of particular importance is that Bourdieu distinguishes the secondary process, and its tendency to conceal social realities, to the concept of 'mystification' (see Bourdieu, 1991). Bourdieu's approach to legitimation and mystification differs from Habermas's, because he (i.e. Bourdieu) locates 'counter-principles' to the legitimation crisis not in the refinement of expertise (i.e. Habermas, 1984) but in the augmentation of 'symbolic capital' (see Ch. 2). As will be described in more detail below, the capacity for agents to augment symbolic capital is a central element in Bourdieu's model for a non-procedural, situated, and reflexive critical theory. It is also the basis for him articulating conceptual challenges to mystification in its antipodal concept of 'demystification' (see Bourdieu, 1990b).<sup>5</sup>

Bourdieu argues that the legitimation process requires a process of 'mystification', and that together these relate to the abuse of power and its mediation through symbolic capital (see Bourdieu, 1990b, 1991, and Bourdieu & Wacquant, 1992). He implies that the production of myth, as the individual element of a general process of mystification, can be understood as a particular form of discourse or a certain type of discursive act. These acts operate, it could be said, to maintain hegemonic power by removing the ambiguity surrounding certain concepts. Indeed, concerns about the ubiquitous power of legitimation strategies have led several critical researchers to analyse corporate responses to emergent debates on corporate reform and social responsibility (see Beder, 1997, Carey, 1995, Catchpole et al., 2003, Cooper, 1988, DiMaggio & Powell, 1983, Everett, 2003a, Gray & Bebbington, 2000, Milne & Patten, 2001, Mouck, 1995, Neu et al., 1988, Owen et al., 2000, Puxty, 1986, and Welford, 1997). These analyses have highlighted the problems associated with large corporations coming to control the terms of reference for such concepts as 'social justice' or 'sustainability'. For example, Gray & Bebbington (2000) argue that this produces a problematic setting for engagement (with corporations), because engagement itself often aids the dilution of the 'radical' status of these concepts, which leads to their applicability being tempered in line with 'managerialist' agendas.<sup>6</sup>

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<sup>5</sup> Demystification can be thought of as the opposite of mystification. The former relates to the use of symbolic capital to expose social realities. The latter relates to the abuse of symbolic capital to hide these same realities. The idea is that corporations may seek legitimacy via a process of mystification, while the critique of this process has the opposite effect. This informs the distinction between a 'legitimation strategy' and a 'legitimation critique'.

<sup>6</sup> This particular idea has been defined and redefined, informed, focused, refined and critiqued through dialogue with Crawford Spence, conducted on a weekly basis over the course of two years, between a park bench and a coffee shop in the west-end of Glasgow. Drawing on this idea, it can be assumed that evidence of corporations voluntarily subscribing to broader systems of stakeholder accountability merely reflects the growing extent to which

Drawing from Bourdieu, it could be suggested that despite the endemic nature of legitimation strategies and tactics, reflexive forms of critique could be employed to expose these strategies as being contingent on certain structural conditions. To give an example: Bourdieu (1990a) argues that the capacities of critical theorists to expose the contingent nature of social and political structure are limited by the schemes of perception and appreciation established in the discursive space, and the manner of these schemes translating into objective structures of evaluation. This has two effects. First, dominant evaluative structures set the scene for research geared towards refining corporate social responsibility. Second, and subsequent, this determines the extent to which critical theory can be linked to praxis. Referring to the latter, Bourdieu notes that the political space (or habitus) also contains a set of cognitive and evaluative structures that produce enduring orientations to certain forms of political action (see Bourdieu, 1990b, p. 131). Thus, the links Bourdieu constructs between the discursive and the political space (or the field and the habitus) constitute a conceptual framework within which to view the juxtaposing forces of legitimation and demystification. This accords with Bourdieu's more general social theory, in which the way political agents 'appreciate' the political space influences their behavioural patterns and the specifics of their actions. This includes, for the most, the extent to which they engage in struggles aimed at preserving or modifying the structures of this space (see Bourdieu, 1990a).

Other critical theorists have incorporated into their analyses Bourdieu's concept terms of habitus and field (see, for example, Swartz, 1997, Postone et al., 1993). Of particular importance to these theorists are the implicit relations that Bourdieu constructs between these two terms, and his concomitant manner of constructing a 'bi-directional' relation between discourse and action. For example, Postone et al. (1993) argue that Bourdieu's concept of habitus represents the capacity for 'improvisation' that is encapsulated in the field-habitus relation, and thus captures the "practical mastery that people have of their social situation, while grounding that mastery socially" (ibid. p. 4). These authors draw attention to the 'socially constructed' nature of institutional arrangements (in the socio-political space) and the possibilities for detaching these arrangements from the effects of structural conditioning. As has been argued previously, Bourdieu implies that 'seeing' the world critically is a necessary element of political action. The need to 'see' accords with the status he bequeaths to symbolic species of capital and their relevance to a dynamic of reflexive social change (see Ch. 2/S. 1). Likewise, the augmentation of symbolic capital relates to a form of communication that exposes the structural reproduction of meaning and also facilitates particular practices. In other words, reflexive processes enable new readings

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corporations now seek legitimacy for their activities from a broader set of stakeholders.

to emerge within the discursive space and the formation of new practices in the augmentation of practical (or 'embodied') knowledge.<sup>7</sup>

Bourdieu employs critical theory as a means to counter the theoretical stasis that prevents social practices from developing reflexively. He relates the tendency for the discursive space to assume a static (as opposed to dynamic) formation to the process via which dominant species of capital become embedded in the logic of discursive 'fields'. He implies that since the boundary conditions passed on to the 'habitus' legitimate dominant discursive positions, emergent discourses on practice are shifted to the peripheries of the field. From here, the practices associated with these discourses are always marginalised to some degree, and find difficulty in forming links to individual and social praxis. It has been argued, until now implicitly, that these problems can be challenged, hypothetically, via the dynamic that a reflexive theory establishes between critique and action. Expanding on this, it could now be suggested that reflexive critique could be used to transcend the division between embedded and practical knowledge (or expert and lay judgement), and illuminate the way in which certain discourses (on the enhancement of accountability) are legitimated via a process of mystification.<sup>8</sup> Bourdieu argues that it is only following this exposure that new forms of knowledge come to assist in the dynamic of political transformation. These forms often include more 'situated' knowledge gleaned through social experience, and can, it is assumed, influence the extent to which informed agents can exercise their capacities for improvisation.

It has been argued previously that the constructed relation between structure and agency is an important component of the way discourses on accountability find links to practice, and thus the way in which research becomes applied outwith the academic and discursive space. Bourdieu's position on the 'structure-agency dualism' was discussed previously in the thesis, along with similar and contrasting methodological positions (see Ch. 1/S. 2). As was suggested, reflexive methodologies are such that they produce an alternative perspective on the power of discourse. They draw attention to the fact that political power is mediated in a two-fold and bi-directional arrangement. On the one hand, this relates to the process whereby discursive positions construct boundaries for political action. On the other, it relates to the arrangement wherein political agents draw on their knowledge of institutional arrangements to participate outwith these institutionalised boundaries. Informing this idea, Postone et al. (1993) deconstruct Bourdieu's position on methodology,

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<sup>7</sup> The type of 'field'-work illustrated in the 'Intermission' gives an idea of the type of research that may be required to instigate the reflexive dynamic in a discursive space. The implicit suggestion was that knowledge of accountability as a lived, organic practice could be used to inform the social world of the possibilities for change.

<sup>8</sup> This distinction has already been highlighted in the development of the thesis. The lived practices and experiences of agency give rise to embodied/practical knowledge. In contrast, the theoretical models that are established from a certain discursive position in the field gives rise to embedded knowledge. These models, in that they are embedded, are perceived to function with agents' "unknowing complicity" (see Bourdieu, 1992, p. 70).

and argue that the habitus represents a system of dispositions which is both objective and subjective, and situated at the intersection of structure and action (see Postone et al, 1993, p. 4). In the 'objectivist' moment, the field and its discourses 'condition' its associated practices by legitimating certain objects within the political space. In the 'subjectivist' moment, political agents 'recondition' these discourses, 'rearrange' the given status of different species of capital, and 'demystify' dominant discourses by drawing on other narratives.

It can be argued that the reflexivity of Bourdieu's approach to critical theory and academic praxis can be understood in terms of this latent capacity for 'structured improvisation'. For example, the previous chapter drew attention to the critique of plural liberal approaches to accountability, and related the dissemination of this critique to the activation of a reflexive process. It was supposed that critical narratives (on accountability) could be reflexively applied if the forms of resistance associated with these narratives provided agents with substantive capacities to respond to critique. This relates back to Bourdieu (1990a), in which he describes a transformative dynamic that involves agents gaining access to "the pertinent categories of perception" (ibid. p. 133). As was argued previously, Bourdieu implies that certain forms of critical theory are important for 'initialising' this dynamic, and exposing the relation between social reproduction and a process of mystification. However, and perhaps more important, is the reaction to this exposure, in which critique itself achieves the status of discourse and becomes linked to individual and collective forms of praxis. It is for this reason that Bourdieu's concept of habitus (as a metaphor for the political space) operates in two respects. First, as a set of historical structures establishing the boundaries for action. And second, as an autonomous area in which capacities are realised for action geared towards political change.

The remainder of the thesis draws attention to how thinking 'reflexively' could have many implications for accountability research and practice. The particular theorists that are cited in later sections and chapters all apparently concur with Bourdieu's idea; that a reflexive approach (to social-scientific research) would relate to the augmentation of symbolic capital (see Bourdieu & Wacquant, 1992). By this it is meant that reflexive approaches to research attempt to change the manner in which social agents think by changing the possibilities for action in and through a habitus of relations. It can be argued for now that the reflexivity of the discursive space (and the theorists that contribute to its form) is not necessarily restricted by the dominance of the 'liberal' approach. Reflexive dynamics do not necessarily make this position more effective (although they could), but ensure (at the least) it is less likely for liberal-democratic positions to be captured and assimilated within a neo-liberal world-view. Furthermore, reflexive approaches draw attention to the manner in which academic engagement and intervention in the political space can have the effect of repositioning alternative narratives and integrating the

'periphery' to the 'centre'. In accountability, this would require a critical theory which, while it may still be located within the boundaries of the discursive space, creates possibilities for agents to act in an innovative manner. Praxis-led research informed by this theory would ensure that even if particular critiques came to be institutionalised at the centre, the reflexivity of the space would ensure the parallel emergence of a new radicalism at the periphery.<sup>9</sup>

It can be assumed from this that the practices related to the enhancement of accountability and the pursuit of corporate social responsibility are only ever allocated 'transitory' meanings. For this reason, procedural approaches to research in this area tend to adopt a conventional 'empiricist' approach, which fails to elucidate the intricacy and complexity inherent to the political space.<sup>10</sup> Indeed, it could be argued that procedural approaches, when applied in practice, generally undermine the reflexive dynamic because the methods they apply legitimate extant structures. This is similar to Laclau's (1990) argument, in which the construction of 'myth', and the process of mystification, can be interpreted as a response to the dislocations that expose structures as contingent (ibid. p. 64). Laclau implies that meanings often accumulate around particular ideas (c.f. 'nodal points'), which reinforce certain discursive positions as authorities on any given practice. It will be argued below that the emergence of discursive authority is particularly relevant to the study of enhanced stakeholder accountability. Notably, and as stated above, Bourdieu's 'solution' draws attention to a reflexive critical theory, which 'plays' on the fact that the boundaries of the political space are malleable to new ways of doing, thinking, and acting. This relates to his (previously articulated) approach to engagement and praxis, in which the objective is to expose the structures of evaluation that inform dominant (liberal) discursive positions.

## 2. The dynamics of 'structuration' and reflexivity

Previous chapters have outlined the peculiarities of different interpretations of the liberal approach to accountability. At the same time, attention has been drawn to a conceptual 'middle ground' between liberal and radical approaches. This middle ground informs previous observations (in the accounting literature) of a hypothetical fusion between

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<sup>9</sup> Reflexivity counters the process of liberal 'capture' by informing a non-procedural framework for action in the field. Here, critique can be theorised as a means to co-ordinate the interventions of agents marginalised to the peripheries. Since these interventions operate as systems of external monitoring for institutionalised regulations, critique can be resituated as a counterbalancing force, and as an epistemologically divergent species of capital. In this way, thinking reflexively could be used as a way of salvaging some of the merits of the liberal approach.

<sup>10</sup> This approach, which can be closely affiliated with the Bebbington/Gray/Owen School (see Ch. 3/S. 3), assumes that knowledge production in this area involves collating data on corporate (reporting) practice and then finding a conceptual framework within which to link this data to changes in corporate behaviour.



the 'social' and the 'critical' accounting projects, and the idea that corporate reporting practice can be reconstituted as critique (see, for example, Bebbington, 1997, and Tinker & Gray, 2003). Of significance is that much of the 'middle ground' thinking applied to accountability research (see Laughlin, 1991) has sought to polarise the attention given to accountability at the intersection of a procedural and a non-procedural methodology. As argued previously, the former of these prompts researchers to analyse (albeit sometimes critically) the 'institutionalised' rules and procedures associated with administered systems of accountability. The latter, on the other hand, draws their (researchers') attention to the relationship between accountability and the routine (and non-administered) practices of agents.<sup>11</sup> It will be argued below that the concept of 'structuration' can be used to define a basis for this latter strand of research which also represents a pivotal point around which both these 'realities' meet (see Bourdieu, 1977a, Giddens, 1974, and 1989). Indeed, the attention sociologists like Giddens have given to the concept of structuration makes it a concept that holds considerable relevance to accountability research (see Roberts & Scapens, 1985).

Reflexive approaches to research explicate the links between the 'structuration' of knowledge and its application in practice. They draw attention to the fact that the 'middle ground' (for any domain of research) is subject to constant shifts, and that these are fundamental for maintaining 'balance' on a moving terrain. As has been argued above, maintaining equilibrium across the discursive and political space requires more than the production of albeit a non-administered but procedural critique. In order to be non-procedural, reflexive research must also produce the requisite links to a mode of praxis that increases agents' capacities for critique. It is for this reason that Bourdieu's approach to praxis-led research differs from the more conventional approach apparently adopted by Giddens (see Giddens, 1990). While Giddens argues that praxis-led research is driven by a desire to 'accumulate' knowledge, Bourdieu notes that social transformation is always contingent on the evaluation of embedded knowledge with reference to embodied experiences. Thus, while Giddens apparently adopts a 'Habermasian' approach to the functional refinement of embedded knowledge, Bourdieu leans more towards a 'post-structuralist' epistemology (see, for example, Foucault, 1972). Here, as Foucault notes, knowledge does not so much as accumulate in an ordered manner, but becomes layered upon

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<sup>11</sup> The intention is to interpret reflexivity as a methodological position from which theorists come to monitor the gaps between these two forms of knowledge (embedded/embodied, formal/informal, and expert/lay). The monitoring process allows researchers to react to discrepancies either by repositioning discourses or developing praxis.

previous knowledge, forming what he defines an “archaeology of motionless thought” (ibid. p. 166).<sup>12</sup>

In dialogue with Wacquant, Bourdieu notes that reflexivity rests on the notion that discursive fields are spaces of constantly switching “potential and active positions” (Bourdieu & Wacquant, 1992, p. 97). This arrangement differs from Giddens’s formulation (see above), in which the reflexivity of institutional structures is contingent on the constant iterative refinement of what is already active in the realm of ‘expertise’ (see Giddens, 1990). The difference lies in the fact that Bourdieu’s position on reflexivity advances a political as well as sociological project, and has ontological as well as epistemological implications (see Ch. 1/S. 4). As has been noted previously, Bourdieu’s thoughts on reflexivity relate to his desire to promote a new form of sociological critique through which marginalised groups could be re-engaged with the political process (see Bourdieu et al., 1999). These require critical sociologists to develop methods to enact the switch between ‘potential’ and ‘active’ positions, and in doing so ‘re-write’ the embedded rules and procedures of existing social relations. For example, Bourdieu’s critical theory has been interpreted to mean that agents’ capacities to engage reflexively are determined by the ‘interplay’ of their habitus and their relative location in the discursive space, as defined by the distribution of appropriate species of capital (see Postone et al. 1993, p. 5). Thus, Bourdieu implies (unlike Giddens) that the production of critique may promote epistemological change (i.e. by redistributing capital), but this need not necessarily equate with new positions becoming active.

Much of the literature on accountability likens conflicts in the discursive space to an epistemological struggle between different species of capital (or measurements of value). Often information, or the provision of information, is forwarded as a mediator in this domain, being the common denominator, or unit of communication, governing the accountability process. Significantly, Bourdieu (1990a) warns that a threefold arrangement of capital (economic, social/regulatory, and cultural/informational) may oversimplify the boundary conditions established in the political space. This oversimplification is also the problem with a Habermasian approach, where information is readily equated with concepts of visibility, and ‘linguistically mediated dialogue’ is assumed an equilibrium-generating mechanisms that refines the terms upon which visibility is constructed. Habermas’s theory draws attention to how these forms of dialogue assist in the formation of consensus (between economic and social or ‘system’ and ‘lifeworld’ knowledge). In Bourdieu’s fourfold arrangement, it is not ‘informational’ but ‘symbolic’ capital that creates the basis for a

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<sup>12</sup> Despite Foucault no longer being ‘flavour of the month’ for critical accounting research (see Neimark, 1994), his epistemology still informs the debate on accountability. A more in-depth discussion of his work was seen to be outwith the scope of the current thesis. What is important is that his development of an action-oriented (and praxis-led) sociology stems from this core idea of knowledge being ‘disembedded’. While several other post-structuralist sociologists could be cited in this mould (e.g. Derrida, Barthes, Latour, etc.) their ideas are not sufficiently different from Bourdieu’s to merit their inclusion as an additional strand of argument.

reflexive critique and the formation of this (albeit shifting) consensus. This draws attention to the fact that the dominant species of capital often sets the boundary conditions for what forms of knowledge 'qualify' as information. It promotes a form of critical theory in which mediation is considered in the realm of symbolic capital, the augmentation of which does not only change the manner of thinking about accountability, but informs the link between thought (reflection) and action.

In the literature on accountability, and in particular on its previously mentioned 'enhancement', several theorists have noted the 'symbolic' power of language and the relevance of this power to the 'question of praxis' (see Everett, 2002a, b).<sup>13</sup> Significantly, Everett notes that important links exist between the production of a 'common language' of reasoning (or justification) and the production of accountability practices. These can be informed by previous insights, as noted earlier in the thesis, into the linguistic dimension of the discursive space (see Arrington & Francis, 1993, Day & Klein, 1987, and Francis, 1994). As has been argued, accountability practices always allude to a 'narrative' aspect, in which the goal is not to order or control the social world, but to render its contents more meaningful and apparent (see also Garfinkel, 1967). Notably, Everett (2002a) draws attention to this dimension by taking pointers from Bourdieu's (1991) 'Language and Symbolic Power'. He uses this text to demonstrate the role of language in creating and sustaining the distinct form taken by research on accountability and its 'macro-level' enhancement. Implicit to Everett's use of Bourdieu is the notion that (social accounting) research must extend its understanding of accountability beyond formal, administered, methods of information provision and use. This would reflect, Everett implies, a better application of an apparently ethnomethodological theory, which draws attention to how accountability is created, to use Garfinkel's (1967) arrangement, at points of consensus between the "giving and demanding of reasons for conduct" (ibid. p. 64).

To suppose this is the case is a powerful position, because it supposes accountability involves (or should involve) a process of negotiation (see Ahrens, 1996, Day & Klein, 1987, Munro, 1996, Roberts, 1991, and Willmott, 1996). These theorists argue that a certain, perhaps reflexive, approach to accountability could encourage a process of negotiation at whatever level accountability is produced. In effect, Ahrens (1996) is the only one that directly refers to a reflexive theory, and only in the context of it being more applicable to those forms of action that transpire in 'micro-level' organisational structures. Ahrens argues that organisational agents act with a certain degree of "sensitivity" (ibid., p. 144) to their surroundings, thus allowing them to operate outwith the "complex cognitive rules" (ibid.)

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<sup>13</sup> The 'question of praxis' roughly corresponds to 'what can be done' to change the social conditions that are the subject of reflection in critical forms of research.

established through the embedding of historical systems of accountability.<sup>14</sup> His analysis of micro-level phenomenon compares the form taken by accountability in different organisational settings, and concludes that while accountability is often associated with information provision and use, it is likewise reformulated around a less formal dialogue conducted at proximity. Thus, by conducting a more 'situated' analysis of organisational agency, Ahrens generates a broader conceptual basis within which to think about the dynamics of accountability systems (see also Roberts, 1991). This brings us back to Roberts (1991) position, where he explains that action may be shaped by formal categories of information, yet agents can still influence organisational action through participating in 'informal' communicative practices.

Reflexive approaches to accountability (in either research or practice) take as their point-of-departure the idea that social change is itself embedded in a process of structuration. As already mentioned, in Bourdieu's formulation this process is such that reflexive critique emerges within, and subsequently transforms, the composition of the discursive space. It does this, hypothetically, by relating communicative practice (and the provision of new knowledge) to the augmentation of symbolic capital. This is similar to Giddens's formulation, which Roberts & Scapens (1985) apply to practices associated with organisational accountability. They argue that systems of organisational accountability never operate independent of agency, and are neither "uncontested and unambiguous sets of organisational objectives" (ibid., p. 445) nor do they structurally determine how agents behave. Thus, and drawing from Giddens (1984 and 1990), they suppose that systems of accountability condition without entirely determining social action. The additional dynamic theorised by Bourdieu is relatively subtle, but consists of his use of the concept of structuration to describe the manner in which social structures determine, enable, and are the product of social actions (see Bourdieu, 1990b). Bourdieu sought to understand how action (often of the subversive, sub-political, and collective form) produces structure and how this could be described in the relation between critical theory and academic praxis (see Ch. 1/S. 3).

Methodologically speaking, to describe this relation requires transcending the division between structure and agency, and considering instead how the relation between the two operates through (and is affected by) the adoption of a reflexive approach to critical theory. The production of critique is only useful, Bourdieu implied, when it moves beyond an exposure of structural determinism (and a theory of knowledge production under capitalism), and towards a corresponding analysis of the possibilities for 'structural

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<sup>14</sup> Ahrens draws on Rosaldo to develop a model of reflexivity in the field in which the agents of accountability draw capacities for structural improvisation from capacities for "social grace" (ibid.).

improvisation' (see Bourdieu, 1990b, Bourdieu & Wacquant, 1992).<sup>15</sup> As Bourdieu argues (via his dialogue with Wacquant), 'structuralist' approaches to research prompt the social space to be analysed as an objectified representation, which is describable in terms of administered rules and institutionalised procedures and assumes some sort of rational behaviour (see Bourdieu & Wacquant, 1992). As noted previously, since agents occupy a relatively powerless position in structuralist approaches, analyses tend to be predicated on the involuntary complicity of agents within institutional structures. The problem with this, as apparent in much of the literature on organisational accountability, is that approaching accountability through a structuralist lens produces a model for change (i.e. praxis) that is limited to the refinement of historical systems (see Willmott, 1996).

While structuralist methodologies are still – in some cases – associated with critical theory, they do not fully explain the manner in which critique generates new forms of knowledge. For example, Bourdieu (1990a) describes the structuralist lens as a pre-rehearsed performance, where practices are nothing more than the acting out of roles or the implementation of plans (ibid. p. 52). Historical systems draw their power from embedded rather than practical knowledge, and operate to control and constrain more than they do to co-ordinate or empower. However, structuralist analyses do not represent the entirety of accountability as a lived, organic, and non-administered practice. To go to the opposite extreme (and to draw on the tradition of 'methodological individualism'), theorists like Sartre formulate a philosophy of action in which social practices are moulded by strategies and agendas "explicitly defined by a free project" (quoted in Bourdieu 1990a, p. 42). Sartre, along with other post-structuralists, draws his understanding of social change from a more subjective approach to the dynamics of the discursive space. This relates back to Bourdieu's description of ethnomethodological research as the "purest expression of the subjectivist tradition" (Bourdieu, 1990, p.124), where social inquiry works through the descriptions that agents produce and reproduce to give meaning to their world.<sup>16</sup> This likewise extends to the descriptions they produce to give meaning to themselves as agents embedded in parts of that world (see Goffman, 1967).<sup>17</sup>

Organisational theorists have tended to draw a thin line between accountability being associated with either structural determinism or methodological individualism. Many theorists refer to systems of accountability becoming reproduced in line with a constantly

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<sup>15</sup> This debate on structuration appears at different points in the literature. Hatherly's (1993) delineation of "mechanistic" from "organic" accountability is a useful point-of-reference. Mechanistic systems are highly structured and thus develop from normalised bodies of regulation (p.97). In contrast, organic systems develop in response to the actions of informed agents, who constantly rework these systems in line with their capacities for structural improvisation.

<sup>16</sup> Garfinkel argues that the subjectivity of social life lends itself to a science of the social world in which this world is identified through subjective descriptions of pre-scientific experience (Garfinkel, 1967).

<sup>17</sup> This last point relates to the motivations that underpinned the previous 'Intermission'. Here, the intention was to use Goffman's 'dramaturgy' metaphor to consider the role of the agent (myself/the researcher) as an actor in the analytical space.

shifting consensus on meaning (see Ch. 2/S. 4). Notably, this consensus apparently arises as the product of an unbounded exchange of symbolic accounts (see, for example, Czarniawska-Jeorges, 1996, Munro, 1991, Roberts, 1991). Roberts (1991) argues that organisational consensus may be 'signalled' in formal systems, yet is still mediated, informally, in 'background practices' (see also, Roberts, 2003). The background draws attention to what has been previously described as the 'socialising' dimension to accountability. Roberts (2003) likewise applies this reading to the practices associated with corporate social responsibility, and their location in a conceptual space defined by corporate-stakeholder relations. Here, he draws attention to a process of 'informal' and 'face-to-face' mediation, where processes of negotiation, education and critique contribute to the constant reconfiguration of the terms-of-reference for accountability. As has been argued, reflexive approaches to accountability research draw on evidence of this process as a way of questioning the legitimacy of procedural approaches. They do so without going so far as to assume individual autonomy and thus complete freedom for individuals to act out their social preferences.

### 3. Applying a reflexive approach

Later in the thesis, concepts of mystification, structuration, and reflexivity will be explored in more detail, and related to the concept terms of field, habitus, and epistemological capital that are at the core of Bourdieu's critical sociology (see Bourdieu, 1990b, Bourdieu & Wacquant, 1992). Notably, both these texts contain references to a reflexive situation in which the field influences, but does not determine, the boundary conditions established in the habitus (or political space). Thus, the political space is objectively structured without being fixed to a general rule. Postone et al. (1993) concur with this interpretation of Bourdieu, in which the debate between structure and action is circumvented with the view to asking how knowledge of both these domains can inform a model for praxis-led research. This invokes researchers to consider analytical approaches that reveal both "the arbitrary conditions of the production of social structure and the dispositions and attitudes that are related to it" (Postone et al., 1993, p. 6). The problem, as Tinker & Gray (2003) concede, is that existing testimonies to praxis in accountability research tend to legitimate their status with reference to institutional policy (or the possibilities for reforming this). Thus, they seldom outline the requisite modes of engagement that must be adopted in the political space to mobilise democratic change outwith formal institutional structures. They do highlight, however, that "these new times require accounting researchers to examine their modes of engagement; to ask whether

'policy' is any longer relevant, and whether a new politics of praxis, delivered in a broader public realm, is not now necessary" (ibid. p. 741).

Several points have pre-ceded this suggestion and may be worthy of restating for the sake of clarity. Firstly, it has been established that Bourdieu's work implies a radical approach to political transformation, in which political agents acquire an acute awareness of the privileges afforded in the hierarchy of capital.<sup>18</sup> Furthermore, it has been argued via Bourdieu that the political space (or habitus) is always bounded by 'dispositions' that political agents acquire through their 'internalisation' of a particular discourse on practice. While the notion of reflexivity has been hypothesised in the context of a specific form of boundary condition that is malleable to innovation, the effects of habitus do not entirely disappear. It could be argued, in effect, that in different spaces of application this construction of the habitus (i.e. the reflexive construction) finds more or less favourable opportunities to become actualised in practice. This would imply the need for a method for evaluating and judging the basis for reflexivity in research applications related to accountability. As has been argued, different approaches to accountability can be related to the links between accountability theory and the pursuit of a certain politic.<sup>19</sup> This supposes that the effectiveness of linking theory to practice could be judged by the extent to which those links constitute challenges to the dominant neo-liberal politic.

For example, the discursive space from which accountability draws meaning has been rendered as a space characterised by conflict, and represented at any point in time as a 'multi-dimensional' framework of models and relations. Multi-dimensionality can be rendered either through pluralist or neo-pluralist frameworks, both of which output a different mode of political engagement and participation. For example, in a pluralist framework, the power of discursive positions resides in their 'uprooted' nature, and can be related to the fact that discourses adopt different meanings in different spaces of application. This makes discourses appear adaptive while still remaining bound to a general system of 'countervailing' powers. Pluralist approaches to accountability assume that communicative practices can be reconstructed across different contexts, and analysed in terms of the balance of power affecting each context (see, for example, Sinclair, 1995). In contrast, neo-pluralist frameworks assume that discourses exist within a system of not balance but conflict. This time, the outputs of critical theories come to be directed at conflict resolution, and at resolving the effects of collusion between powerful groups within a pluralist system. This

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<sup>18</sup> Attention has been drawn to the possibilities for this awareness to arise in those spaces in which accountability seeks enhancement. This supposes that their awareness of the boundary conditions established in the discursive space transpires – via a reflexive dynamic – into a capacity to challenge these boundaries through direct intervention in the political space. For example, Bourdieu (1990a) relates structural improvisation to a form of reflexive critique that exposes how dominant 'myths' sustain the form of the hierarchy of capital.

<sup>19</sup> It has been argued that this relates to the debate between 'plural liberal' and 'neo-plural' political abstractions, and the manner in which these can be differentiated with respect to the manner in which they approach social conflict (see Ch. 2/S. 3).

relates more to reflexivity in that collusion undermines the possibility for reflexive dynamics to arise, and prevents novel capacities being allocated to agents.

The distinctions previously mapped can now be incorporated into the debate on reflexivity and used to suggest that there are different ways of conceiving of the relation between reflexivity and accountability. How exactly a reflexive dynamic applies to accountability depends, to a considerable extent, on how one conceptualises the dynamic between central and peripheral discursive positions. For example, Bourdieu (1990b) argues that the possibilities to change the centre with respect to the periphery rest on the 'innovations' of a discursive heterodoxy. In terms of the enhancement of accountability (assuming this is a political act), innovation can (or could) be related to the process by which enhanced corporate reporting practices (even when adopted voluntarily) enable 'socially responsible' corporations to communicate and respond to the demands of their stakeholders. Furthermore, innovation at the systemic level could create facilities through which entire industries (e.g. for organic or 'Fair Trade' products) are able to maintain trust-based links in ethical markets. Possibly most pertinent is that innovation can also be applied in institutionalised contexts, where it could be modelled as the process through which institutional experts and policy-makers oblige large corporations to meet certain requirements relating to social-contractual obligations. This supposes that the dynamic of reflexivity can be considered in light of the augmentation of some form of 'regulatory' capital, which then has a concomitant effect on existing systems of corporate control.

Despite these advances in the liberal approach to accountability, and the many 'extensions' that have been proposed to systems of corporate accounting, liberals have considered less what is the most important question addressed by radicals. For example, liberals and radicals can both assume reflexive 'moments'. The reflexive theory of Giddens (described above) is a testimony to this. It draws attention to how reflexive dynamics can arise in institutionalised settings, and with reference to existing structures of institutional governance, regulation, and systems of expertise. Notably, only radicals consider a theory in which the purpose of accountability is to correct specific deficits in the power-knowledge relation that informs institutional arrangements. This draws attention to how a particular, non-institutionalised, critique could give voice to marginalised groups, or provide them with the capacity to dislodge power from corporate structures (see Lehman, 1999, Neu et al. 2001). Thus, liberals accept, to an extent, the use of a common language of criticism to impart a fusion of social, political and ethical objectives in these groups. They may also imagine a position from which to recast enhanced corporate reporting practices as a more critical technology.<sup>20</sup> Yet notwithstanding this, they rarely challenge dominant myths by

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producing a critique of specific instances of the abuse of power. Thus, they hypothesise a 'politics of praxis' that still remains contingent on enhanced corporate reporting and thus still retains a degree of institutionalisation.

As was argued in the previous chapter, the 'social accounting' project focuses on communicative practices associated with the disclosure of 'key performance indicators', and research instruments linked to the development of 'full-cost' or 'triple-bottom-line' reporting frameworks (see, for example, Bebbington et al., 1993, Gray et al., 1988, 1996, 1997). This transpires into a focus on specific forms of surveillance and evaluation. Plural liberal approaches to accountability cast the assumption that enhanced communication technologies mediate power via new forms of information that subsequently enable the making of informed (or ethical) decisions. Using Bourdieu's terminology, these discourses hypothesise a habitus in which agents have access to, understanding of, and a use for information produced by (and via) corporations. Thus, theorists adopting liberal positions on the enhancement of macro-level accountability fail to recognise that for this process to remain reflexive, agents must often bypass informational capital (in its institutionalised form), and interpret the link between symbolic capital and more directed forms of intervention. This could maybe explain, for example, how a large multinational corporate like Shell would withdraw its plans to sink a decommissioned oil-platform as a direct result of pressure groups like Greenpeace coming to disseminate a widespread critique of their plans.

The idea of reflexive accountability draws attention to how innovative behaviour can prompt change at the level of theory and practice. Unfortunately, and as has been argued previously, the desire to innovate is often in direct opposition to powerful processes of legitimation, whereby corporations 'capture' the practices associated with better, broader, or more democratic accountability. Since uneven distributions of power in the discursive space force (liberal) reformists to assimilate their reforms within commercial and managerialist agendas, it becomes hard to construct new forms of accountability around the commands-and-controls of formal administered systems of regulation. This goes back to the debate on 'deregulation' that appeared earlier in the thesis, and the idea that formal governance is rarely a solution in a political climate that favours, for the most part, corporate self-regulation. It has been argued above that Bourdieu's modelling of the reflexive dynamic

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<sup>20</sup> This is demonstrated in the (ostensibly) non-institutional position on accountability imagined as part of the liberal approach, which considers the possibilities for granting corporate disclosure practices a broader, polyvocal, and dialogic function (see Gray et al., 1997 and Bebbington & Thomson, 2003). The problem with this position is that it draws attention to how external stakeholders could participate in an internal 'social accounting' practice, yet does not recognise the embedded problem that results from the corpora-centrism of this position as a real alternative for enhancing macro-level accountability. Indeed, in Gray et al.'s (1997) model for 'polyvocal dialogue', the voices of stakeholders are ultimately disseminated by and through corporate-controlled technologies. This entails that the 'powerful' are still the vehicles for intervention, and that any dialogue that may take place as a result of enhanced disclosure does not embody, in the true sense of the word, 'polyvocality' (see Marcus & Fischer, 1986, Lincoln & Denzin, 1994).

provides some comebacks to this problem by drawing attention to the concept of reflexive critique. For example, the concept of critique being reflexive attests to a methodological space in which the apparent division between 'protest' and 'professionalism' (c.f. Power, 1991) can be converted into a fusion. This would pave the way for a critical approach to accountability research that not only highlights non-administered processes, but also considers the freedom of these processes from institutional structures. A better understanding of this freedom requires considering the role of 'counter-experts' at the intersection of these two behavioural responses, and their ability to communicate critique from an 'autonomous' position.<sup>21</sup>

In a recent article by Bourdieu (although published 'post-humously' in an anthropological journal) he supplements "scientific" reflexivity with "narcissistic" and "ecological" forms (see Bourdieu, 2003, p. 281).<sup>22</sup> In the latter two forms, reflexive processes can be initialised outwith the boundaries of scientific inquiry. Unlike their scientific equivalents (that have been explained above in terms of Giddens's interpretation of reflexivity) these circumvent the problems associated with an institutionalised politics of praxis.<sup>23</sup> Narcissistic and ecological (collective) forms of reflexivity draw attention to how peripheral movements (social, political and cultural) can operate in direct opposition to conventional wisdom. For example, the idea of narcissistic reflexivity relates to the notion that the bearers of critique are 'self-reflexive' individuals (see also Beck, 2000a, Bauman, 2001, Giddens, 1991, Lash, 2001, and Taylor, 1994). Later chapters will explore in more detail the work of these theorists, and their particular approach to this dynamic of self-awareness and adaptation. Often, the dynamic relates to the process wherein individuals adopt expert roles, and realign their behaviour in light of the new knowledge they accumulate with regard to social conditions. In other cases, it relates to individuals consuming in ethical markets, using their control over the patterns of consumption to exercise ethical choice. Notably, narcissistic practices also relate to the reduction and repositioning of social and ecological 'footprints', and so can also contribute to collective processes of social change.

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<sup>21</sup> Bourdieu (1990a) states that the "symbolic struggles, both the individual struggles of daily life and the collective, organized struggles of political life, have a specific logic, which grants them real autonomy from the structures in which they are rooted" (ibid. p. 135). This statement has been related (above) to the notion that reflexive dynamics are situated (and found) at the meeting-point of structure and action, where agents both act upon and are acted on by the effects of structure.

<sup>22</sup> In this context, Bourdieu argues that reflexive forms of inquiry provide means to overcome the methodological bias that the agents of an academic field bring to their work (see Bourdieu & Wacquant, 1992). He notes that social-scientific researchers have a tendency to analyse the social world in a way that unconsciously projects a rational and 'pre-reflexive' experience of that world (ibid. p. 124). Apparently, the scientific accounts produced through 'pre-reflexive' inquiry reinforce dominant meanings and interpretations by transposing the rules of conventional theory into universally realised norms of adequate practice.

<sup>23</sup> These problems could include, for example, the prominence of expert knowledge, the 'cult' of professionalism, even the corporate funding of scientific research.

The problem is – and as will be addressed later – that in a highly individualised society, where individuals have little access to a common language of reasoning, there is less scope for agents to develop solidarity in their actions. It has been suggested that Bourdieu's methodology offers a solution to this situation and thus informs the shift from narcissistic to ecological reflexivity. The former position is still a reflexive position, and draws attention to the possibilities in modern society for social agents to participate in many creative ways in the reconstruction of the political space. At the same time, and as a methodological stance, this position accommodates the place of the researcher as a political agent. That is, Bourdieu regarded social theorists (i.e. those that know the most about what is going on) as both proponents of social inquiry (knowledge production) and protagonists in social games. He saw no purpose in developing conceptual models of social practice if the models themselves did not assist agents in the task of giving meaning to action. As Postone et al. (1993) argue, this led Bourdieu to transcend the opposition between science and its object in order to locate individual and collective agents in a reflexive position within the scientific, academic and discursive space. This provides a framework in which to critique deterministic approaches to research, which may analyse the contributions of agents' conceptions to the construction of the political space, yet still inform a 'logic' of political action that is far removed from the mark. Indeed, traditional forms of empiricism often 'misrecognise' the reality of the political space, or the role of a critical theory in the transformation of agents' capacities to participate in this space.<sup>24</sup>

## Reflections

It has been argued previously that enhanced corporate disclosure practices can be related to a system of stakeholder accountability that enhances the degree to which corporations acknowledge and respond to their social responsibilities (see, for example, Bebbington & Gray, 1993, Bebbington et. al., 2001, Gray et. al., 1988 and Parker, 1986). Significantly, and in retrospect, this position on accountability can be affiliated with a particular, and 'institutional' rendering of the reflexive dynamic (see Giddens, 1990).<sup>25</sup> In

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<sup>24</sup> It could be noted at this point that stakeholders are often 'empowered' more through critique than they are through information. Critique can be used to co-ordinate political intervention and to establish new forms of activism in the public realm. This does not suggest that a new 'politics of praxis' (see Tinker & Gray, 2003) would entail critical (accounting) researchers partake in the same 'extra-parliamentary' methods adopted by anti-corporate activists (say, blocking the entrance to a Shell depot). Yet, it does entail that critical research on accountability comes to incorporate an awareness of how a widespread critique of corporate practice can strengthen these forms of direct action, and thus bring marginalised discourses to the forefront of policy debates.

<sup>25</sup> Of note is that in a pre-reflexive context, and in the absence of a reflexive dynamic, enhanced disclosure technologies become extensions of what is given; and are implemented in line with (and often captured by) procedural models of information processing and use. This renders accountability less of a regulatory device that ensures power is 'held to account', and more a signification device used to legitimate extant corporate behaviour (see Everett, 2002, Lehman, 1999, Milne & Patten, 2001, Mouck, 1994, Neu et. al., 1998, Owen et. al., 2000, Patten, 1991, Roberts, 1991).

effect, Giddens's interpretation of reflexivity (as 'institutional adaptation') provides a framework in which certain approaches to knowledge production on accountability can draw meaning and effect. This not only augments those hypotheses that link 'enhancement' to information provision and use, but also complements the main assumption cast in 'empiricist' oriented research (see Zadek et al., 1997). To restate this assumption (which is the core of the 'applied' liberal approach): information ostensibly 'reflects' an objectified socio-political reality that can be transformed in light of more information regarding its internal workings (see Gray et al., 1997). It has been implied above that this assumption, whether or not valid in any particular situation, does not preclude the consideration of 'post-liberal' approaches. As will be argued (over the following chapters), a post-liberal approach equates with a theory of radical democracy in which truly informed agency demands the dissemination of a succinct critique of information (see Beck et al., 2003, and Lash, 2002).

The shift away from a liberal and towards a post-liberal approach also corresponds, it has been argued, to the fact that several researchers have begun to consider alternative roles for accountability in a neo-pluralist system of political participation. For example, the practice of 'external social audit', coupled with recent advances in 'silent/shadow accounting' provide indicators of this shift already occurring in reformist-oriented research (see Dey, 2003, Owen et. al., 2000, and Sillanpää & Wheeler, 1994). The critique of information implicit to these practices, if properly implemented, could be aligned with Bourdieu's position on reflexivity. Bourdieu (1990) argues that addressing instances of social conflict that cannot be addressed at an institutional level requires a critical theory that secures autonomy from the structures in which it is rooted (ibid. p. 135). This requirement is apparently not met in a conventional liberal approach, where the enhancement of accountability is conceived as a process of 'refinement' in institutionalised systems of expertise. Instead, a post-liberal approach to accountability relaxes certain epistemological boundaries, and thus creates the space in which to consider a 'counter-expert' critique as part of accountability. As Dey (2003) notes, this relates to a well-rehearsed strategy in 'radical' political movements, in which non-administered 'accounts' are seen as necessary to articulate 'real' social conditions.<sup>26</sup>

It has been argued that a reflexive approach assumes that the effect of a 'habitus' is twofold. The habitus takes effect firstly as a set of generative structures, producing orientations towards structured practices, and secondly as a framing mechanism that orientates the manner in which agents engage the political space (see Bourdieu, 1990b, p.

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<sup>26</sup> Dey (2003) proposes that such forms of 'counter-information' exist in many forms. They relate, for the most part, to critical documentaries, the outputs of investigative journalism, and the accounts compiled by pressure groups and activists. They could also include, as has been previously suggested, the work of anti-corporate artists, 'adbusters', 'culture jammers', and street protestors carrying placards and handing out leaflets (see Ch. 3/S. 3, and Intermission).

131). Thus, while the authority of active discourses marginalises critical knowledge to peripheral spaces, reflexive sociology can (apparently) reposition the centre with respect to the periphery. At this point there may seem little difference between Bourdieu's theory of reflexivity and Giddens's (1984) theory of structuration, which he applies to the relation between actions and institutions (expert systems). However, in Giddens's theory the requirement still stands for the subsequent development of a more applied practice. Thus, Bourdieu's theory implies structuration: and assumes that the manner of thinking about social practices cannot be separated from the manner of engaging in the political space. Bourdieu argues that this approach to critical theory would "account for the fact that social agents are neither particles of matter determined by external causes, nor little monads guided solely by internal reason, executing a sort of perfectly rational internal program of action" (see Bourdieu & Wacquant, 1992, p. 136). Instead, agency is interpreted as only 'partially subjective', actively structuring, on the basis of certain historical dispositions, the forms of knowledge that give meaning to the political space.

There have been few attempts in the literature to explain, beyond the sphere of consumption, how accountability systems and practices could be related to a reflexive dynamic. Those analyses of the discursive space that do lend themselves to considering change dynamics tend to interpret reflexivity as a process that creates new possibilities for processing information (see, for example, Ahrens, 1996, Everett, 2003a). Significantly, Everett (2003) confronts the biases that derive from the dominant economic narrative on accountability, and draws attention to an apparent need to challenge the linguistic dualisms established in the applied space. Referring to Bourdieu's (1991) terminology, Everett argues that certain forms of critique assist in the 'ambiguization', 'disruption' and 'subversion' of myths. These draw attention to the process of demystification that has been highlighted (above) as a component of reflexive critique, and that apparently underpins the augmentation of symbolic capital. Significantly, Everett (2003a) gives some suggestions of how a demystification strategy could transpire in accountability research and be linked to political actions that combine the form of 'performance' and 'parody' (ibid. p. 10). He notes that the use of political irony and satire, and 'aesthetic' forms of communication, creates an additional space through which to consider and apply a 'politics of praxis'. These forms of communication are important, Everett argues, because they avoid the critique of 'corpora-centrism' that has been levied on the applied (plural) liberal approach.

It will be argued later in the thesis that research geared towards the enhancement of accountability could consider reflexivity arising at three particular levels. First, reflexive dynamics draw attention to the process of 'cross-control' between experts and counter-experts in the discursive space, and thus create possibilities for expertise to adapt to new knowledge. Second, reflexive dynamics draw attention to the 'behavioural adjustments'

enacted by 'purposive' individuals, via a reflexive reformation of work, consumption or investment patterns. Third, reflexive dynamics draw attention to the possibilities for a 'collective praxis' and the associated need for critical researchers to align their products (their critiques) with the needs of localised, situated, and non-institutionalised groups. As Bourdieu (1990a) notes, the structures of the political space (or 'habitus') contain "an infinite capacity for generating products", yet impose structural constraints through the "historically and socially situated conditions of production" (ibid. p. 52). Despite this, the generative capacity of the political space "is as remote from the creation of unpredictable novelty as it is from the simple mechanical reproduction of the original conditioning" (ibid. p. 55). Thus the reflexivity of the political space is such that improvisation (within and around structures) could force new meanings within the discursive space, and ensure that the application of discursive positions "goes hand in glove with vagueness and indeterminacy" (ibid. p. 77). Indeed, this could inform an approach to accountability research in which systems of accountability are considered that tend not to have the consistency and regularity of 'legislative' principles.

Bourdieu talks about reflexivity only in terms of the redistribution of capital between positions in the discursive space, and the reconfiguration of social inquiry within the generative schemes of a social, political, or cultural habitus.<sup>27</sup> Thus, while Bourdieu's work is also 'empirically' compelling (see Bourdieu et al., 1999), it does not directly interpret reflexivity as an overarching theory of social change under modern capitalism. It could be argued that since Bourdieu's sociological work is predominantly geared towards exposing the reproduction of class inequality, it never explicitly focuses on the dynamics of change in modern democratic systems. Notably, Lash (1990) makes Bourdieu's contribution explicit with respect to contemporary sociological thinking on modernisation and social change. He argues that reflexive dynamics arise within the 'habitus' as modernisation processes create a society defined by the increasing 'autonomy' of political agents (ibid. p. 241). The result is that political agents are granted further space to improvise, and create additional responses to demands for innovation. The subsequent two chapters draw on a theory of 'reflexive modernisation' with the view to exploring in more detail the relevance of a reflexive approach. This is not to refute Bourdieu's interpretation of reflexivity as lacking any theoretical clarity, but to take forward his suggestions and apply them in the context of modernisation, radical democracy, and general theories of social, political, and cultural change.

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<sup>27</sup> Thus, it could be argued that Bourdieu's sociological work, despite the depth it holds as a general theory of social change, remains limited (in its description) to the 'meta-theoretical' level (see Bourdieu 1990a, Bourdieu, 1990b, Bourdieu & Wacquant, 1992).

The following explorations can be placed in the context of the foregone chapter, which considered the extent to which alternative approaches to accountability could be informed by the idea of reflexive research and practice. The intention was to address the fact that discussions on critical theory, reflexive critique, and social change remain mostly absent from research on corporate social responsibility. It was argued that Bourdieu's framing concepts of habitus, field, and their implicitly reflexive relationship, provide a means to consider critique, and critical theories, as a way of enhancing the accountability of the modern corporation. Three main discussions were articulated in the chapter. First, it was considered that reflexive processes operate in response to both epistemological and ontological change. It was argued that Bourdieu's methodology draws attention to the structures of the political space that reproduce the discursive authority, and the possibilities for a reflexive critical theory to facilitate the emergence of challenges to this authority. Second, it was argued that a reflexive approach can be considered at the intersection of objective and subjective realities, and therefore requires an acute awareness of how these realities interact in a multi-dimensional space. Finally, it was considered that a reflexive approach to accountability research could produce new meanings within the discursive space, and could be used to inform reformist-oriented research on corporate social responsibility.

# 5.

## COUNTER-EXPERTS

### Sub-politics, aesthetics, and a reflexive social order

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“As things stand, one can say ‘no’ to techno-economic progress, but that will not change its course in any way. It is a blank cheque to be honoured – beyond agreement or refusal. That is, a manufactured ‘natural force’ in civilization, an ‘industrial middle ages’, that must be overcome by more democracy – the production of accountability, redistribution of the burdens of proof, division of powers between the producers and the evaluators of hazards, public disputes on technological alternatives. This in turn requires different organizational forms for science and business, science and the public sphere, science and politics, technology and law, and so forth” (Beck, 1992a, ‘Risk Society’, p. 119).

The previous chapter drew attention to how certain forms of knowledge production could be considered core ingredients of the institutional and agency-level processes that underpin democratic participation. A conceptual framework was offered in which liberal and radical approaches to ‘enhancing’ accountability could be considered in terms of a ‘self-adaptive’ dynamic.<sup>1</sup> It was argued that despite the apparent problems with the liberal approach, some of its merits could be salvaged by interpreting it via Bourdieu’s general theory of reflexivity. For example, the development of a ‘social accounting’ project via the adoption of a liberal approach has led theorists to make assumptions regarding the behaviour of stakeholders (i.e. as information ‘receivers’) and the pluralist nature of the socio-political space.<sup>2</sup> These assumptions lead liberals to suppose that enhanced corporate reporting (and disclosure) practices, when closely linked to institutional and regulatory reforms, produce what is tantamount to a reflexive dynamic. The previous chapter drew attention to these assumptions, and argued that for such practices to transpire as reflexive processes there must be systems in place that ensure stakeholders are critical of certain

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<sup>1</sup> The idea of a ‘self-adaptive’ dynamic was explained with reference to Bourdieu’s general theory of reflexivity and his theorising of a particular form of ‘reflexive’ critique. This form of critique, it was argued, could be understood in terms of the augmentation of symbolic species of capital, and the relevance of this epistemological form for accountability research and practice (see Ch. 2).

<sup>2</sup> This includes the ‘Bebbington/Gray/Owen School’ of social and environmental accounting and reporting. The basic philosophical epithets of this school of thought, and the practices broadly associated with the social accounting project, were outlined previously in the thesis (see Ch. 3/S. 3).



forms of media. Moving this debate on, the current chapter considers the extent to which the modern social order creates the necessary space for re-evaluating corporate practice with respect to externally produced and 'counter-expert' critiques.

In addition to this, the previous chapter also noted that the concept of reflexive dynamics has been theorised (albeit again implicitly) at an 'individualised' regulatory level. Here, the availability of new forms of (corporate performance) information facilitates visibility (i.e. knowledge of social conditions) being re-embedded in the political space. Drawing on Giddens's (1990) work, it was argued that the translation of 'information provision' into 'informed decision making and action' could take place at both institutional and non-institutional levels, and that this broadens the scope for regulatory intervention. Liberal theorists likewise argue that informed agency is essential to the localised enhancement of accountability and the production of broader corporate social responsibility.<sup>3</sup> This supposes that the practices linked to enhanced reporting or disclosure enhance the epistemological basis for decision-making in economic markets, and thus facilitate the reformation of social structures around localised (agency-level) behavioural adjustments. It was argued that such adjustments are determined by the extent to which political action is more effective when political agents have access to information on social conditions. In Giddens's thesis, more information assists in the formation of collective resistance, and represents a facility for agents to intervene in the political space from a 'quasi-institutional' position.<sup>4</sup>

It can be argued that the (ostensible) reflexivity of the liberal approach is ultimately constrained by the history of its own development and by the boundaries that have since been imposed on the active political space.<sup>5</sup> Since liberals approach enhancement through new institutional arrangements and alternative systems of expertise, they often fail to draw attention to expert knowledge being contingent on external conditions. In other words, liberals often over-theorise the role of the state and the potential for other influential governing bodies to bring about markets reforms. Notably, explanations for a lack of institutional change and adaptation (reflexivity) are relatively forthcoming in the 'critical' (as opposed to 'social') accounting literature. On the one hand, Tinker et al. (1991) argue that the

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<sup>3</sup> For example, Bourdieu (2003) locates reflexive dynamics at three levels of implementation: scientific, narcissistic, and ecological. Only the first of these appears succinct with the liberal approach, where institutional adaptation and transformation is ensured by 'cross-control' dynamics amongst divergent systems of expertise. Bourdieu exposes the limits of this process, arguing that even reflexive institutions – and their associated expert systems – are often incapable of offsetting unequal distributions of power (see Bourdieu, 2003, p. 281).

<sup>4</sup> From this position, political agents influence (and are influenced by) the form of institutional arrangements. This corresponds to Giddens's (1984) theory of 'structuration', and his application of this theory to the relation between actions and institutions (see Ch. 4/S. 2).

<sup>5</sup> It was argued in Chapter 2 that the liberal approach has its roots in social-contracting theory, which has been theorised, in one form or another, since the time of Rousseau and Hobbes. The problem with this theory and its associated approach to accountability, is its applicability under the current political infrastructure. As was argued, this infrastructure, and a general 'deregulatory' climate, leaves little space for the state to intervene in economic markets.

'centrism' of reformist-oriented research distracts governors from the realities of corporate (mal)practice. This orientation, and the tendency for reformists to constantly realign the 'mainstream' with the winds of political change, is what hinders the development of the liberal approach. DiMaggio & Powell (1983) relate this process to the reproduction of institutional hierarchies and the homogenisation of social capital. They explain it in terms of "institutional isomorphism", and the tendency for accountability to be standardised in historical systems of expertise. These correlatory explanations (for the delimiting effects of institutional behaviour) relate to the core problematic, outlined previously via Bourdieu, where the embeddedness of economic narratives sets the boundary conditions on institutional action.

Expanding on these ideas, the following chapter focuses on how three modern critical sociologists have developed a combined theory of a reflexive social order in which the dynamics of reflexivity arise through alternative systems of knowledge production and action.<sup>6</sup> It will be argued that these three theorists (Beck, Giddens, and Lash) extend Bourdieu's conceptual framework by situating reflexivity under the auspices of modernisation and processes of modernist reconstruction (see Beck, 1992a, Giddens, 1990, Lash, 1993, and Beck, Giddens, & Lash, 1994). In the new social order presented by these theorists, discursive spaces (Bourdieu: 'fields') are seen to embody self-monitoring characteristics, allowing them to adapt to the production of new forms of knowledge. Notably, only Lash (1990) draws directly on Bourdieu's work, arguing that reflexive conditions arise in discursive fields following 'atomisation', and thus proceed the transfer of power away from traditional systems of governance and social responsibility (see *ibid.* p. 241). This transfer of political power, as the basis of a general theory of 'reflexive modernisation' (see Beck et al., 2003), is what disrupts the static reproduction of institutionalised rules and procedures.<sup>7</sup> Drawing on this theoretical material provided by critical sociology, the following chapter considers the possibilities for this disruption to ensure power is constantly redistributed between the producers and evaluators of corporate practice.

The intention is to import the work of these theorists to previous discussions on accountability, and use their models and ideas to expand on the position already hypothesised at the intersection of the social and the critical accounting project. It will be argued that the redistributions of power applicable to a reflexive modernity provide an epistemological basis for an integrated programme of resistance. This programme

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<sup>6</sup> These three sociologists are Giddens, Beck, and Lash. The collaboration between these authors – in 'Reflexive Modernisation: Politics, Tradition & Aesthetics in the Modern Social Order' – has made the conceptual investigation of reflexivity something of a priority in the domain of critical sociology (see Beck, Giddens & Lash, 1994).

<sup>7</sup> Significantly, Giddens (1991) argues that similar conditions arise as the 'consequences' of modernity, where 'de-traditionalisation' paves the way for a renewal of social democracy. For Beck, they reflect a similar (albeit epistemological) shift from an industrial order to one embodying the 'risk problematic' (see Beck, 1992a).

corresponds to the increasing autonomy of peripheral political movements, which is cited (mainly by Beck) as an important theme in the analysis of late modern societies. The intention is to consider the forms of analysis required for augmenting these changes with a radical critique of accountability. This, apparently, would mean shifting the focus of reformist-oriented research away from institutions and towards particular instances of individual and collective action, and prompting the consideration of the relation between these two (i.e. institutional/individual) dimensions. It will be argued that the dynamics of reflexivity conceptualised by critical sociologists (including Bourdieu) entail that new forms of consensus arise in the social space as atomisation processes indirectly contribute to building and shaping new patterns of 'societalisation'.<sup>8</sup> In each of the following sections, ideas contributing to this building process are outlined and considered in terms of their relevance and place within the discursive space from which reformist-oriented research draws meaning.

The chapter is made up of three sections, each of which engages in a discussion of a particular aspect of the general theory of reflexive modernisation. The main attributes of these discussions are then considered in terms of the degree to which they correlate, or otherwise do not, with reformist-oriented accountability research. The first section will compare 'reflexive' with 'traditional' theories of the modern social order, with a particular focus on the epistemology implicit in Habermas and Foucault's work and their different approaches to institutional reformation.<sup>9</sup> The second section contains a more detailed discussion of how institutional change can transpire as a reflexive process, and how this process is an integral part of Beck and Giddens's work on reflexivity. Two particular models for institutional change are considered, along with the implications these have for those practices associated with the enhancement of accountability. It is argued that in the 'top-down' approach (the preference of institutionalists like Giddens), reflexive dynamics transpire as institutional regulators react to 'counter-expert' productions and reconstruct the knowledge embedded in regulatory systems. In the 'bottom-up' approach (the preference of Beck and the basis of a theory of reflexive political agency), institutional change occurs through a more narcissistic dynamic. Here, self-identity becomes a prominent factor for individuals reconstructing their own life-narratives.<sup>10</sup>

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<sup>8</sup> Notably, Beck uses the terms 'societalisation' to describe the reinvention of society in late modernity. This is distinct from the similar terms, 'socialisation', which refers to the process whereby individuals within a society are brought into line with the societies' common objectives.

<sup>9</sup> This includes an analysis of the manner in which they conceptualise the processes associated with institutional change. It is argued that Habermas's theory merely defines an epistemological standpoint from which to measure the level of coercion in communication (see Mouck, 1994). This is only of assistance to reformist-oriented research on accountability if researchers accept – a priori – the rules and procedures of existing communicative practice.

<sup>10</sup> It is argued that in terms of accountability, this (top-down/bottom-up) distinction ensures that theorists do not conflate institutionalised dimensions of accountability with accountability as a lived, organic, non-administered practice.

The third section explores the idea that institutionalised rules and procedures are 'negotiated' (often symbolically) via political action and engagement in the political space. Lash's contribution to the debate on reflexive modernisation is imported as a way of bracketing the theories of Beck and Giddens within the same 'cognitive' moment. It is argued, via Lash, that both institutionalised and individualised models of reflexivity generally neglect to address the 'sign-value' of information. Indeed, this is seen as a conspicuous omission given that the aesthetic moment adopted by critique is extremely powerful in a society defined by 'informationalisation' (see Lash, 2002, O'Neill, 2003).<sup>11</sup> Notably, Lash uses the aesthetic dimension of reflexivity to reconcile the opposition between 'conceptual' and 'mimetic' forms of information (Lash, 1994, p. 145). This distinction is particularly relevant to previous arguments, given that radical approaches to accountability are more inclined to use aesthetics as a communicative form, or as a facility for disseminating a reflexive critique. In conclusion, the chapter redresses the problem of accountability in light of the distinction between cognitive and aesthetic judgement. This contributes to the development of a new discourse on accountability that synchronises the core elements of a theory of reflexive modernisation. This then creates the space for considering how the particular shifts in critical sociology aroused by a general theory of reflexivity could subsequently inform programmes and practices related to the enhancement of accountability.

The arguments detailed in the chapter, assuming they include this attention to the aesthetic, provide many insights into the possibilities for accountability research and practice. On the one hand, a general theory of reflexivity could explain the tendency for reformists to pursue enhancement by backing programmes that produce new forms of information in the social/political space. On the other, the adaptive element of this theory could resolve (conceptually) the problem of institutional 'isomorphism' by locating counterbalancing principles in the realm of 'counter-expert' critique. These ideas also hypothesise a possible resolution to the problem of institutional structures deferring responsibility to systems of professional expertise, and Power's (1997) observation that deferral of this sort does not pre-empt better accountability. It will be argued that the 'technicist ideology' underpinning such systems produce orientations in the discursive space that may promote corporate behaviour to be monitored and regulation via an institutionalised communicative process. Such a process does not consider the idea of accountability as a non-administered, critical, and reflexive practice, involving the participation of agents in the 'regeneration' of institutional arrangements. It will be argued

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<sup>11</sup> The aim is to use Lash's 'Critique of Information', and his work with Urry in 'Economies of Sign and Space', to outline the limits of an institutionalised reflexive accountability (à la Beck/Giddens). For example, Beck and Giddens argue that reflexivity is a cognitive process, dependent on the use-value of emerging forms of critical information.

that the analysis of this idea, and its incorporation into reformist-oriented research, would give rise to a new way of 'doing' accountability that is reflexive in its focus on lived experience.<sup>12</sup>

### 1. Locating a 'reflexive' social order

It could be argued that the discipline of critical sociology itself displays a diverse spectrum of discursive positions, many of which could be (and have been) applied in accountability research. Despite this, it has been suggested until now that the more 'established' discourses on social practice emerging from sociology can provide workable insights to be applied in the discursive space from which accountability research draws meaning.<sup>13</sup> In this respect, Bourdieu (1988) argues that the 'synchronisation' of positions across various research domains (for example, accounting and sociology) is increasingly important (if not necessary) for constructing new means for academics to engage in the public realm. This implies that theorists may be influenced by distinct systems of dispositions, yet can still occupy positions in their different 'fields' that are structurally homologous to the positions held by agents facing crisis. In this respect, Bourdieu notes that constructing a "homology of positions" (ibid., p. 175) through academic work could help critical theorists (operating in a particular research domain) to further their own strategies for changing the social world. This would involve, in the context of the current thesis, considering the possibilities for the previously described shifts in the manner of thinking about accountability to be informed by, and made congruent with, sociological models of social change.

It has been argued that this synchronisation is already somewhat in place, and is a testimony to the theoretical depth of reformist-oriented research on accountability. As an example, concepts like accountability and democracy have become closely intertwined in social accounting theory, and likewise, as critical accountants also note, a critique of democracy supposes a critique of accountability practices as they relate to democratic processes. Sociologists tend to refer to the problem of accountability as being a central characteristic of modern capitalist society (see Beck, 1992a, Gaddis, 1964, and Giddens, 1998). What these theorists refer to as the 'erosion' of accountability prevents social responsibility being allocated throughout a plural democratic structure. It has been argued that this pre-empts not only a failure in the democratic system, but a more powerful

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<sup>12</sup> That is, if group life, in all its varieties, administered and non-administered, were studied, what is meant by accountability or what could be meant by it would be opened up to new spheres of action.

<sup>13</sup> It is for this reason that the previous chapters have paid attention to the positions adopted by Marx, Habermas, Foucault, and Giddens. These positions were understood as established in terms of their centrality in the interdisciplinary project between accounting and sociology.

legitimation crisis (induced via the 'mystification' of concepts like democracy and social responsibility) (see Ch. 2). Notably, reformist-oriented research on accountability has recognised the problem of legitimation, explained the conditions giving rise to its production, and offered up hypothetical solutions by transcending the division between description and critique (see Ch. 3, 4). Despite this, even the apparent fusion of the 'social' and 'critical' accounting projects has not been followed by a synthesis of this apparently 'new' position with contemporary models of social change.

Giddens (1990) refers to social change (and the dynamic of reflexivity) in terms of institutional adaptation (see Ch. 4). As was argued previously, Giddens (unlike Bourdieu) locates reflexive dynamics at the level of institutional expertise, and draws on a general sociological position on adaptation in which individuals have little say within institutionalised processes. This position is informed, for the most part, by Habermas's theory of communication-action, which has been applied to some extent in reformist-oriented research on accountability (see Habermas, 1974, Broadbent & Laughlin, 1994). Notably, Habermas's theory has been offered as a comeback to the Marxist critique of political economy, this being the most widely applied perspective in critical accounting theory. The concept of 'communicative-action' works contrary to Marx's assumption that exploitation is an endemic property of capitalist society. Adopting a more optimistic tone than Marx, Habermas argues that epistemological authorities can be called into question in highly 'rationalised' systems of interaction amongst experts. Apparently, these systems have the capacity to disrupt extant institutional arrangements and prompt their iterative refinement and their accommodation of new rationalities. In accountability research, this has informed the idea that accountability is reconstructed (constantly) as a shifting consensus, and has drawn attention to how engagement (by 'experts') can be used as a means to 'negotiate' accountability.

The problem is that Habermas's project is only 'half way' to becoming reflexive. It focuses extensively on social communication while remaining relatively silent on social action. Thus, it is limited by its failure to consider the 'capacities' of social agents to access information and use this to engage in a purposive manner. For example, Mouck (1994) argues that Habermas's theory is only a 'reaction' to his account of a 'Legitimation Crisis' (Habermas, 1975). He suggests that all it offers (for reformist research on accountability) is a set of criteria from which to judge the level of distortion in communication.<sup>14</sup> As an alternative to using Habermas to inform reformist-oriented accountability research, Mouck considers the extent to which Rorty's 'utopian liberalism' could be incorporated into this

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<sup>14</sup> 'Legitimation Crisis' was Habermas's seminal work prior to his articulation of a more general theory of communicative-action. It drew attention to the colonisation of the 'life world' by the 'system' and the effects this had on constraining the degree to which individuals could exercise democratic choice.

research domain, and used to extend Habermas's theory and the liberal approach to reform. Significantly, Rorty's particular understanding of liberalism focuses on 'social intelligence' as a precursor for institutional change. Mouck (1994) argues that in a society based foremost on contingency, this concept of 'self-knowledge' can be located at the core of emancipation, and can bear on the reformation of institutional arrangements (see *ibid.* p. 15). His analysis concludes by introducing an interesting, and more reflexive, dynamic, in which the agents of "strong democracy" (c.f. Berber, 1984) inform the collective conscience of institutional systems of expertise.

While this conceptual dynamic is interesting, Mouck gives no indication as to the structural conditions of these 'stronger' forms of democracy. Instead, he draws attention to the idea that such forms could be brought into effect if certain forms of social analysis, inquiry, and critique came to be 'internalised' within existing systems of expertise. Notwithstanding this, several gains are made following Mouck's consideration of such ideas as pointers towards the manner in which institutional adaptation could apply to accountability. His interpretation of Habermas and Rorty (as liberals that adopt different models of epistemological change) produces a way out of the critique of institutional solutions (see DiMaggio & Powell, 1983). For example, DiMaggio & Powell argue that institutions have a tendency to coalesce around certain norms and collude with the bearers of economic capital. This (what these authors term "institutional isomorphism") creates a 'group-think' scenario in institutional arrangements, where processes associated with coercion, mimesis, and the professionalisation of expertise, operate to reproduce homogeneity within institutional structures. The idea of stronger democratic forms provides an alternative to this situation, and draws attention to the healthy scepticism directed at institutionalised systems of governance and accountability.

Several theorists have integrated Foucault's model of epistemological change as another way forward for accountability research (see Hopwood, 1987, Neimark, 1994). Here, exploitation is recast as a critique of discursive power, where institutional procedures force complicity with institutionalised norms. In Foucault's modelling of the 'power-knowledge' relationship, discourse operates like a system of 'uprooted' expertise, where the shifting sands of knowledge grant ephemeral capacities to agents to exercise social, economic and political power. Thus, Foucault's framework for power-knowledge relations can be used to inform the critique of accountability (see Hoskin, 1994, Hoskin & Macve, 1986, Neimark, 1994). It provides a framing mechanism for explaining the distribution of social power through the normalisation of social discourses. Foucault's model is similar to Bourdieu's in that it draws attention to the workings of an 'intangible' mode of power, and the processes of mystification that conceal the contingency of structure. The problem is that while Foucault's model is certainly reflexive, the 'negative dialectic' of its implicit change dynamic ensures

that the legitimation crisis is only ever partially solved. Unlike Bourdieu, Foucault suggests that institutions constantly shift from privileging one epistemology, to privileging another, and thus continue to be restricted by being associated with a dominant discourse on social practice.<sup>15</sup>

Unfortunately, more up-to-date discussions in critical sociology have found relatively little exposure in accountability research associated with programmes and practices for broader corporate social responsibility.<sup>16</sup> An example of such a discussion would include Beck's assertion that hierarchical systems of accountability were only necessary in the first stage of modernity (see Beck, 1992a). Beck's (1992a) 'Risk Society' draws attention to how the transition that marked the first stage of modernity (from 'traditional' to 'industrial' society) replaced systems of trust-based accountability with administered systems of insurance and compensation. Beck argues that the second stage of modernity (from 'industrial' to 'risk' society) is marked by the erosion of these administered (and hierarchical) forms. He suggests that this erosion occurs because 'risk-based' relationships require alternative forms of knowledge, and new epistemological categories, to maintain the accountability of social relations. This implies that since the 'socially-constructed' nature of risk blocks the capacity for society to externalise accountability (i.e. to institutional structures), responsibility for social outcomes is shifted away from structural mechanisms. As social responsibility is diverted away from an institutional grounding, it becomes reinstated upon the individuals operating within an institutional framework (see Beck, 1992a, p. 98-99). Thus, it is the immanence of risk in the latter stages of modernity that forces a new discourse on accountability to arise.

This discourse draws on the fact that individuals in a risk society exercise a general scepticism towards those forms of knowledge that are under the control of experts. For example, the idea that the structural conditions of modernisation have become reflexive represents an interesting turn in the theorising of social change. In 'Reflexive Modernisation: Politics, Tradition and Aesthetics in the Modern Social Order', sociologists like Beck, Giddens and Lash all agree on the fact that there is an immanent need to completely re-think the dynamics of social change (see Beck, Giddens & Lash, 1994). Their discussion of 'reflexive modernisation' represents a radicalised context in which to interpret these dynamics. Here, the social and political space is characterised by new forms of social, sub-political, and cultural action, all of which contribute to reflexive processes. These sociologists reconstruct common understanding of modernity by dispelling the epistemological assumptions of a

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<sup>15</sup> A more in-depth discussion of Foucault's sociology is beyond the scope of the current thesis. Foucault's work on epistemology is best read as one idea: that is, knowledge construction is akin to 'archaeology' (see Foucault, 1972). This implies that knowledge does not accumulate but overlays old knowledge, and entails that epistemological shifts are not necessarily progressive.

<sup>16</sup> By 'up-to-date' it is meant more recent than the discussion provoked by the integration of Marx, Habermas, and Foucault into the critical accounting literature.



'pre-reflexive' society. They imply that the embedded categories of knowledge that previously sustained industrial processes are disrupted through the advancement of new mediums of reflection. These in turn allocate a more critical role to social knowledge as an adaptive mechanism that can be used to acclimatise democratic structures to this modern context for industrial expansion.

While each of these theorists seeks to explain a specific strand of reflexivity, they all concur on two central theses.<sup>17</sup> Lash (1992) and Beck et al. (2003) describe these central theses in terms of the interrelated processes of 'atomisation' and 'adaptation'. In the first case, and in terms of atomisation, reflexive dynamics arise in parallel to social agents becoming detached from structural constraints. In the second case, and in terms of adaptation, reflexive dynamics are constitutive of the fact that institutions adapt to the consequences of this 'freeing up' of agency. This entails that the tendency for institutional structures to reproduce the terms of their original conditioning (i.e. structural reproduction) is disrupted following the introduction of self-monitoring dynamics within systems of expertise. This twofold arrangement (of atomisation and adaptation) can be related to Bourdieu's relation between 'habitus' and 'field', and the idea (previously stated) that ontological shifts are instigated through epistemological change (see Ch. 4). In Bourdieu's sociology, atomisation (as the product of modernisation) creates new opportunities for addressing social conflict, and incites new forms of social cohesion to emerge from the peripheries of the political space. Thus, Bourdieu's position is very close to that of Beck's: both draw attention to the capacities for social agents to disrupt institutionalised arrangements by reflecting, critically, on apparent social conditions.

Beck (1992a) argues that given the 'epistemological scepticism' inherent to a risk society, institutional adaptation occurs following a rejection of expertise. This differs from the 'conventional' wisdom (drawn from Habermas), which suggests expert knowledge is an embedded component of institutionalised structure and is derived from objective categorisations of the effects of structural constraints. Thus, it could be said that the transition to risk society prompts a new way of thinking about how regulatory capital is redistributed amongst agents in the political space. Here, new forms of knowledge accumulate around the peripheries of the discursive space, and innovation (by peripheral agents) facilitates the augmentation of regulatory capital and the construction of new epistemological ground from which to negotiate institutionalised rules and contracts. Thus in Beck's implicit model for social change (like Bourdieu's), the production of critique stimulates transformation. In a risk society, the mechanisms for producing and disseminating critique relocate to the peripheries and so avoid being assimilated within

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<sup>17</sup> Lash (in his work with Wynne) articulates this consensus in writing the introduction to Beck's 'Risk Society' (see Lash & Wynne, 1992).

institutional frameworks.<sup>18</sup> With respect to conventional thinking, these group formations, given the autonomy of their positions, can opt-out of the power struggles between experts that are central to both Habermas and Foucault's model for epistemological change.

It can be argued that these recent developments in the theorising of modernity and modernisation processes place demands on other theorists to re-think the dynamics of accountability systems and practices. Thus, there is much to be gained from using these new ways of thinking about the relationship between knowledge and critique to inform reformist-oriented accountability research. At the least, this would result in greater synchronisation between this domain of research and those traditionally addressed by critical sociologists. The problem, as previously illustrated, with mainstream reformist research in accountability, is that it privileges a liberal approach to research and thus does nothing to address the apparent collusion that occurs between corporations and institutional regulators. Liberal theorists merely respond to this critique – and to the charge of legitimisation – by suggesting that more information on corporations could produce, under certain circumstances, enhancements in accountability. Critical theorists have responded by criticising these solutions as, given the current political climate, overdetermined, inappropriate, and of little real effect. Yet, the strength of this particular critique, despite its merits, has diverted attention away from the central question now facing critical sociologists. This question concerns not why but how regulatory capital comes to adopt new operational modes following the transfer of power away from institutional structures.

Given these insights into the development of contemporary models of reflexive social change, it could be said that what holds true for Bourdieu at a methodological level is an integral component of the work of Beck, Giddens, and Lash. For example, Bourdieu argues that despite the political space becoming less and less informed by administered systems of communication amongst experts, political agents still engage in accountability practices.<sup>19</sup> Thus, all these theorists (Bourdieu, Beck, Giddens and Lash) agree on the fact that a legitimisation 'crisis' is created from the dominance of a middle ground politic and by collusion between the bearers of economic and social capital. Likewise, they also all hypothesise the potential for this crisis to be confronted by knowledge produced at the peripheries of discursive and political spaces. Thus, Bourdieu's explanation for the construction of a 'reasoned' and 'self-adaptive' practice (see Bourdieu, 1990a) relates to his focus on a 'reflexive' model of political agency. To return to Bourdieu and to the arguments advanced previously in the thesis, reflexive dynamics demand "the intuitions of a logic of

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<sup>18</sup> Beck refers to the 'peripheries' of the political space in terms of 'sub-political risk communities' (see Beck 1992a, 1994, 2001).

<sup>19</sup> For example, Bourdieu (1990a) argues that the actions of agents are always geared to practical functions, and they act in the only manner they can within the confines of their space. However, rather than this informing an 'instrumental' relation, awareness of the boundary conditions established through habitus inform the development of capacities for improvisation.

practice which is the product of a lasting exposure to similar conditions” (ibid. 1990a, p. 11). As agents become aware of the consequences of these conditions, they “anticipate the necessity immanent in the way of the world” (ibid. p. 11).

## 2. Top-down and bottom-up approaches

As has been previously argued, accountability research on enhancement tends to be limited by the same factors that limit liberalism as a theory of democratic change. For example, mainstream reformist-oriented research adopts the liberal approach through explicit references to formal rules and administered procedures. This approach has been highlighted as problematic, partly because it marginalises agency from the equation, and partly because it forecloses consideration of non-institutional structures. Since a general theory of reflexive modernisation (see above) informs a middle ground position between structure and agency, and between institutionalised and individualised democracy, it constitutes a useful framework in which to re-think how accountability operates in post-liberal forms. This framework draws attention to an implicit dynamic of change, where atomisation processes induce the emergence of risk collectives that challenge the homogeneity of institutional arrangements (see Beck et al., 2003). The capacity for institutions to adapt to social risk is determined by the extent to which new forms of knowledge are appropriated in institutional structures.<sup>20</sup> In order to maintain social order, institutions must take steps to internalise these new forms of knowledge, and respond with new forms of governance and regulation.

Giddens (1990) adopts a similar framework to argue that in increasingly complex modern societies expert systems are allocated structural roles in the maintenance of social order. The problem is that in Giddens’s (1990) analysis, expertise often yields an effect similar to atomisation: it is not tied to localised contexts, but decentred and pervasive, and advocates a system of accountability that is always administered from above. Giddens accepts this criticism, supposing that in the absence of any critique of expertise, the disembedded nature of expert systems constrains the possibilities for institutional adaptation. He even warns that left unchecked, expert systems promote institutional stasis through the formalisation, standardisation, and professionalisation of knowledge (see Giddens, 1990, p. 38). However, Giddens (1990) only relates this problem to the first stage of modernity, in which a social order is constructed around historical expertise, embedded

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<sup>20</sup> It has been argued that the communication of risk occurs through encounters between experts and counter-experts and in political collectives. The literature on risk communication is extensive (see Lupton, 1999), and draws attention to the close relationship between communication and action. However, in risk society, action is less like action in Habermas’s theory (i.e. the emergence of new experts), and more like action in Bourdieu’s sense (i.e. purposive, reasoned, and directed action, always geared towards social change).

categories, and formulaic truth claims. These elevate the status of scientific, mathematical, and economic theory as explanations for the dynamics that maintain an ordered society. In the second stage of modernity, as Giddens (1994) argues, reflexive processes force historical structures to be examined in light of new information regarding their nature. Thus, he implies that as modernisation itself advances, institutions come to be more reflexive, and systems of expertise discard attachments to formulaic truth by becoming tied to a belief in the corrigibility of knowledge (ibid. p. 84).

In Giddens's (1994) contribution to the debate on reflexive modernisation, he associates institutional adaptation with an apparently regular process of epistemological loss. This loss occurs because traditional forms of knowledge (production) become undermined by the consequences of modernity, which prompt the reappropriation of expertise and traditional categories of information. Giddens implies that the response is the construction of 'cross-control' amongst the producers of expert knowledge, who come to use emerging categories of information to adapt existing systems of institutional control. It could be argued that Beck takes a different route to arrive at a similar point. For example, Beck (1994) argues that institutional reflexivity does not occur through increases in the scope of expert knowledge (*per se*), but via a critique of the epistemological basis for expertise. He suggests that reflexive dynamics emerge in the discursive space from which accountability draws meaning, but that these dynamics are not restricted to self-adaptive systems of expert knowledge. Instead, in Beck's (1994) thesis, these dynamics presuppose a widespread distrust – especially amongst policy-makers – of the privileged status historically granted to experts. This draws attention to the idea that new knowledge is not always 'internalised' by experts, but often co-ordinates purposive action from the peripheries of the political space.

The question facing sociologists of modernity is whether the aim of reflexive research should be to make institutions more adaptive, or to provide individuals with the information to assume control of their lives. Beck (1992a) presents a powerful argument for the former, 'top-down' approach, assuming that in many cases individuals have few opportunities to bypass institutional arrangements. He assumes that the consequence of atomisation is individualisation; stating that "the individual himself or herself becomes the reproduction unit for the social in the lifeworld" (ibid. p. 129). Following the breakdown of hierarchical structures as points-of-reference for individuals agency, individuals become the agents of their own biographies, though these biographies are still mediated through the market system. Since atomisation unleashes market dependency in all areas of living, the categories individuals use to shape their biographies are dominated by standardised media. Thus, Beck argues that "the very same media which bring about an individualization also bring about a standardization" (ibid. p. 129), and that individualised contexts are no longer 'private' contexts, but are dominated by new institutions that span the private and public realms. The

outcome of this arrangement is that individual empowerment always demands a degree of assimilation with institutional structures, and that the resulting conditions “have the contradictory double face of institutionally dependent individual situations” (ibid. p. 130).

In “Modernity and Self-Identity”, Giddens (1991) conveys a similar message, arguing that even ‘bottom-up’ approaches can be linked to institutional adaptation. In this text, Giddens defines the dynamic of ‘self-reflexivity’ as a process through which individuals come to employ knowledge (and critique) as a means to take control of their lives.<sup>21</sup> Beck (1992b) takes forward Giddens’s (1991) model of ‘identity-forming action’ and equates it with the distribution of self-responsibility in the social order. For example, Beck asserts that the transition to late modernity embodies a process of structural atomisation that compels individuals to take responsibility for social risks. The very processes of atomisation that transfers social responsibility away from institutions also limit the possibilities for individuals to externalise accountability.<sup>22</sup> Thus, the ‘bottom-up’ approach to reflexivity draws attention to how accountability is only reinstated once individual agents reclaim the role of experts in the discursive space. Notably, the respective arguments advanced by Giddens and Beck (see above) also inform a middle ground position, from which it is assumed that the innovations of heterodoxy pre-empt cross-control amongst producers. This position includes elements of Habermas’s ‘discourse ethics’ and Foucault’s ‘archaeology’ of knowledge. That is, reflexive processes attest to institutionalisation, yet always remain uprooted and contingent on non-institutional action.

Beck clarifies his understanding of the middle ground position in a recent collection of essays focussing on ‘living with global capitalism’ (see Hutton & Giddens, Eds. 2001). In Beck’s contribution to this collection (titled: “Living Your Own Life In a Runaway World”), he argues that new forms of accountability emerge through individual efforts to reconstruct biographies and re-enact life-narratives. These reconstructions and re-enactments occur within emerging sub-political communities, in which agents employ new communicative modes to direct new forms of political action and intervention. Thus, Beck highlights the final stage of the transition to reflexive society, in which processes of atomisation actually promote new forms of social cohesion. This apparently occurs by virtue of the fact that the breakdown of historical structures and the formation of risk collectives create an additional space for ‘societalisation’ (ibid. p. 163). The assumption Beck makes is that directing

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<sup>21</sup> It has already been argued that Bourdieu approaches reflexivity on both scientific and narcissistic levels (see Bourdieu, 2003). The first of these levels relates to a process of internal control amongst the producers of knowledge, and ensures the dynamics of change remains internal to the discursive space. The second level encompasses the idea that social change can be facilitated via the ‘innovations of heterodoxy’, and the translation of peripheral discourses into effective positions for individual political action.

<sup>22</sup> In other words, the increasing complexity of the social world transpires in an increasingly unpredictable lifeworld, where epistemological scepticism becomes a paradoxical element of ontological security. For example, to not trust anyone is sometimes an easier option to figuring out whom to trust.

purposive action requires individuals to form close affiliations with peripheral movements, and 'organise' their life-narratives around new organisational forms.

The idea of accountability processes having two intersecting operational modes is relatively absent from reformist-oriented research on accountability. This is despite recent attempts to inform this research domain with the ideas contained in Beck's 'Risk Society' and his related hypothesis of a new social order.<sup>23</sup> For example, at the core of Beck's work is his 'Freisetzung' (literal translation: 'liberation') thesis, which draws attention to how modernity itself forces the freeing-up of agents from structural constraints. It has been argued previously that the 'freedom' of social agents to exercise social, political and ethical choice, or to engage in purposive action, is dependent on them accessing knowledge on structural conditions.<sup>24</sup> Giddens and Beck both agree on this point, and accept in principle that institutional structures embody 'duality' (see also Giddens, 1984). In this sense, structures can enable and also constrain the life-chances of individuals, and thus determine their capacities to carry out reflexive acts. At the same time, both these authors concede that the process of knowledge acquisition and use is only 'mediated' through institutional measures, and ultimately requires the active engagement of agents in the structuration process (see Ch. 4). As Lash (1994) argues, the capacities of agents to improvise through action are still contingent on their place within the 'mode of information'.<sup>25</sup>

It has been argued previously that an individualised model of accountability, if it is to promote reform, implies that reflexive processes adopt a narcissistic form. In this form, social and political agents are cast as choosing, shaping, and risk-taking subjects, improvising new ways to enact social preferences. These ideas construct a new context in which to situate previous debates on accountability research and practice. This context would accept that encounters between 'protagonists' and 'antagonists' are not always mediated by institutional agents and in administered systems of communication and action. For example, the apparent need for institutions to oblige corporations to disclose information is derived from the assumption that this information is used to reform corporate behaviour. This can be equated with a top-down approach to reflexivity (exemplified by Giddens), yet is apparently not the only route by which engagement can transpire in the political space. In Beck's bottom-up approach, the production of information is not mediated by traditional

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<sup>23</sup> By 'recent attention' I refer to Thomson (forthcoming), Bebbington et al. (forthcoming), both of which draw from Shenkin et al. (2005, forthcoming). The concept of reflexive modernisation theorised by Beck, Giddens, and Lash contributed to the formation of this separate paper on accountability, drawing on the doctoral research, submitted to AAAJ, and currently in the review stage. This paper focussed on the consequential shift in the research domain if it were to adopt this two-pronged (top-down/bottom-up) approach.

<sup>24</sup> In terms of the previous delineation of 'positive' from 'negative' freedom (see Ch. 2/S. 2) Beck's thesis subscribes to the former, or 'Hobbesian', category of freedom. This relates to the freedom to act out social preferences. Negative freedom (freedom from constraints) is necessarily part of this reflexive dynamic, yet the positive element draws attention to how self-interested actions are substituted for purposive actions that are collectively approved.

<sup>25</sup> Thus, the structural conditions of reflexivity can be located at the intersection of structures and agents – a position methodologically congruent with Bourdieu's approach to reflexivity (see Bourdieu, 1990b).

institutional formations, but by non-institutional, counter-expert, and sub-political groups. This approach adds to the context already constructed in the thesis, and provides a framing device for the production of external critiques of corporate (mal)practice (see Ch. 3/S. 3). These forms of critique – given that they are reflexive – go against the grain of scientific principles, embedded and historical knowledge, standardisation, and formulaic truth, and prevent the standardisation, formalisation and professionalisation of expertise.

Discussions on scientific and narcissistic reflexivity are evident in the work of Beck and Giddens. This two-pronged approach to reflexivity could be used to explain some of the previous distinctions applied to reformist-oriented accountability research. For example, it has been argued that knowledge production on accountability should neither assume the supremacy of social, political, or cultural institutions in the 'structuration' of social conditions, nor overstate the abilities of agents to restructure institutional arrangements. It was noted that the abilities of agents are realised only when they take measures to intervene in the construction of new practices. Thus, the framework communicated by Beck and Giddens not only corresponds to Bourdieu's distinction between scientific and narcissistic reflexivity but can be used to inform existing discourses on accountability. This would imply that the communicative practices associated with accountability might operate through institutional mechanisms and simultaneously provide a critique of these mechanisms. This framework, if applied to reformist-oriented research, would allow 'explanations' for accountability to transcend the division often constructed between institutional and non-institutional action. It could be used to explain, for example, the manner in which new forms of information on corporate practice, while often produced via institutionalised rules and procedures are subsequently 'renegotiated' at the level of individual and collective action.

This situation can be illustrated with reference to recent developments in the food industry in the UK and worldwide. Here, recent but widespread concerns regarding food safety and the environmental risk of agricultural technologies have been met by stricter forms of institutional regulation. These often require producers to disclose more information regarding production processes and product origins.<sup>26</sup> These regulatory shifts have been facilitated by policy changes – mediated (in the UK) by a food standards agency – and have led to new standards for pesticide use, crop rotation, organic agriculture, and livestock processing. Notwithstanding this, research into the 'politics' of this sector has evidenced that fact that the relation of trust (between producers and consumers, or institutions and individuals) remains constantly uprooted and approached with scepticism. Thus, not only do food standards remain susceptible to influence from large commercial

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<sup>26</sup> The obvious examples of institutional reform have occurred in the wake of the BSE and foot-and-mouth epidemics. These reforms have also sought to address the long-term problem of environmental pollution through pesticide use, genetic-modification, and so forth (see 'The Politics of GM Food', ESRC Research Report, Esrc, 1999).

producers, but their relevance becomes subject to the juxtaposed forces of corporatism (in economic markets), liberalism (in the political space), and radicalism (from environmental groups). Thus, environmental pressure groups, operating from an external and non-institutionalised space, continue to intervene directly with individual corporations who evade institutional rules, or to expose (possibly through their own media) the problems with institutional regulations, standards, and systems of expertise.

While Giddens's theory of reflexivity could be applied to the refinement of existing systems of expertise, Beck's position on reflexivity is more amenable to consideration of the things that go on outside expert systems. For example, Beck (1994) defines a general theory of reflexivity as the notion that modernisation (the further it advances) provides agents with increasing capacities to "reflect on the social conditions of their existence and to change them" (ibid. p. 174). At first, the definition offered by Beck seems paradoxical to his second proposition, that "the further the modernization of modern societies proceeds, the more the foundations of industrial society are dissolved, consumed, changed and threatened" (ibid. p. 176). What is important is the manner in which Beck resolves this contradiction between 'individualisation' and 'atomisation', and uses it to arrive at a new model for 'societalisation'. He does so by suggesting that the process of reflexive adaptation "can quite well take place without reflection, beyond knowledge and consciousness" (ibid.).<sup>27</sup> It can be inferred from this that the movement away from industrial society, while it requires a degree of epistemological interest, does not require a fixed cognitive process: of weighing up probabilities and balancing risk and responsibility. As Lash (1994) explains, despite the 'cognitive' basis to most social action, and therefore the relation to a form of information, reflexive dynamics also operate at an 'aesthetic' level.

### 3. A discussion on the aesthetic

Despite divergence in the focus of their respective analyses, both Giddens and Beck outline remarkably convergent analyses of reflexive modernity. To begin with, they both mark the transition to reflexive society with apparent transformations in the status of epistemological 'capital'.<sup>28</sup> These changes pre-empt new modes of cognition that draw attention to the socially constructed nature of social institutions and subsequently attempt to change them in some way. As was argued above, 'top-down' and 'bottom-up' approaches to

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<sup>27</sup> Herein lies the clue to Beck's detachment from a 'cognitive' basis for reflexive. For example, I may buy organic as a way of exercising ethical choice without reflecting on either the intricacy of organic systems of production, or the rules and procedures of the organic standards commission. It is not that my decision to buy does not emerge from a cognitive source, only that its form is guided by the aesthetic of my choices (e.g. the organic label, the quality stamp).

<sup>28</sup> This is remarkable partly because their analyses were not developed in conjunction with each other. Beck's (1992) 'Risk Society' was first published in 1986, and was not translated into English until after the (1990) publication of Giddens's 'Consequences of Modernity'.



reflexivity focus on different agents, yet both assume that institutionalised rules and procedures are the targets of reflection, or the object of a reflexive critique. Top-down approaches assume that the reflexive dynamics are embodied in self-regulating institutions. Experts regulate other experts, reflect on the adequacy of regulatory capital, and adapt to new interpretations emerging from the discursive space. Contrasting to this, bottom-up approaches assume that reflexive dynamics follow the 'innovations of heterodoxy'. The process of innovation involves non-institutionalised groups moving to positions from which they can regulate expertise through 'counter-expert' productions.

Giddens (1990) constructs the subjects of reflexivity as individual agents yet unfortunately defers to a model of reflexivity in which the actions of these agents are 'mediated' in institutional structures and systems of expertise. He implies that reflexive dynamics arise following the constant examination and reformation of institutional structures in light of more information becoming available about their effects. This is similar to Bourdieu's position, where reflexivity relates to the idea that information produces reflection and critical reflection 'constitutively' alters the character of the discursive space and its dominant positions. In a slightly different manner, Beck (1992a) relates the rise of reflexivity to the transition to a risk society, where modernisation involves not only structural change, but also a changing relationship between social structures and social agents. He argues that this new relationship begins with atomisation and individualisation, but ends with individuals actively freeing themselves from structural conditions and taking direct measures to shape the modernisation process. Thus, while Giddens 'internalises' reflexivity as a systemic quality (applied to expert systems), Beck 'externalises' it to a domain in which the widespread distrust of expertise incites agents to collectivise and to form counter-expert groupings. Where both these theorists converge is on the idea that reflexivity generally adopts a 'cognitive' form.

Bourdieu argues that cognitive reflexivity can adopt either 'scientific' or 'narcissistic' forms (see Bourdieu, 2003). He implies that both these forms are based on the idea that cognitive activity can be linked to individual and social praxis, and that this is the basis for communication in a 'field' of cultural productions. Responding to this, Giddens and Beck argue that the conditions of (late) modernity require radical new forms for science, and require institutional procedures being opened up to systems of external evaluation and appraisal. These new forms are apparently produced when expert and lay agents begin to question established systems of knowledge and expertise. Notably, this dynamic is distinct from that implicit to Habermas's theory of 'communicative-action' (see Ch. 1/S. 2). Rather than requiring an overarching framework for evaluating the degree of coercion in communication, Beck and Giddens propose a shifting consensus on reason and adequacy, established through forms of communication that make new 'rationales' visible in the

discursive space. The problem is that since the formation of a consensus – in Beck and Giddens’s analyses – is still mediated at an institutional level, changes in accountability are pre-empted by institutional reform.

For this reason, Lash (1994) articulates a critique of the ‘cognitive’ basis that has been applied (by Beck and Giddens) to a theory of reflexive modernisation. Drawing on this critique, it could be argued that importing a reflexive theory to accountability without moving beyond the idea of ‘cognition’ only augments the existing critique of the liberal approach. Drawing attention to this critique, Lehman (1999) argues that the boundaries liberals impose on accountability appear legitimate only because they (liberals) adopt a ‘procedural’ methodology (see Ch. 1/S. 2). Lehman relates this to the idea that enhanced corporate disclosure practices “have a tendency to defer to instrumental criteria, therefore, limiting the scope for a sense of practical reasoning” (ibid. p. 218). As argued previously, these criteria are similar to Bourdieu’s ‘schemata’ (see Bourdieu, 1991); they operate to establish and re-establish institutional rules and procedures. These procedures are formed around ‘commands-and-controls’, which establish an orthodoxy in the discursive space by determining what information is required, for whom, and in what form it is best communicated. Thus, procedural approaches tend to prompt the analysis of discursive positions as acute representations of applied practices, where what is communicated is directly linked to the way in which agents engage the political space. As was noted, theorists like Lehman (and also Everett, Mouck, Roberts, and Munro) problematise the supposition that rules can adequately explain the reasoned behaviour associated with localised accountability.

Notably, several ‘meta-theoretical’ discussions on the nature of information have recently arisen in critical sociology (see, for example, Lash, 2000, Lash & Urry, 1994, Mouck, 1995, and O’Neill, 2002). O’Neill (2002) considers that information may not necessarily bring more reflexivity: because “the prospect of free and open encounter is drowning in the supposedly transparent world of the new information order” (ibid. p. 75). O’Neill argues that in response to the restrictions imposed on agents by overpowering flows of information, agents construct new forms of engagement. These are apparently prompted by alternative patterns of socialisation and new forms of linking the discursive to the political space. They apparently compel social agents to question the adequacy of information, and to counterbalance formal descriptions (of social conditions) with the production and dissemination of critical information (see Lash, 2000). The previous chapter noted the importance of (cultural) critique in a society organised around unequal distributions of power, where the process of mystification legitimates and reproduces the privileges of

particular species of capital.<sup>29</sup> On the one hand, it was suggested that collusion between the bearers of economic and social capital might undermine the possibilities for institutional solutions. On the other, it was noted that the augmentation of symbolic capital could be used to reverse this arrangement. This would apparently expose contingency and make institutional arrangements open to challenge.

Lash's (1994) contribution to the (ongoing) debate on reflexive modernisation sheds some light on the question of cognition. He argues that while reflexive action assumes a cognitive process, individuals generally have little time to engage in a rational evaluation of different flows of information. For this reason, Lash discerns Beck and Giddens's theories of reflexive modernisation as lacking a degree of epistemological clarity. He implies that the 'scientism' inherent to their discourse on reflexivity entails their theories are overdetermined; they retain problematic attachments to a theory of rational order. Thus, some of the limitation of Habermas's model of epistemological change can be reapplied to the institutional reflexivity theorised by Beck and Giddens. They all appear to neglect to consider that systems of communication are also 'branding' mechanisms. While they may appear to demand a cognitive response, they also construct an 'image' of adequacy in the discursive space. In response to this, Lash argues that their theory of reflexive modernity requires certain adjustments if it is to replace the recommendations for critical theory embedded in Habermas's idea of 'communicative action' (or Foucault's framework of 'discursive power'). These adjustments include both extensions and clarifications, and involve the idea of cognition being grasped "radically against its own grain" (see Lash, 1994, p. 110).

Significantly, Lash (1994) argues that the idea of cognitive reflexivity should be extended to include the fact that most forms of social action require to be mediated through the aesthetic. This idea relates to a theory of reflexive agency where the 'sign-value' is more relevant than the 'use-value' of information (see also Lash & Urry, 1994). Lash defines the cognitive moment assumed by reflexive action as "the 'calculating' subject coming to 'manage' contingency" (Lash, 1994, p. 145). He argues that the need to integrate a theory of aesthetics to the debate on reflexive modernisation stems from the observation of an additional element to cognitive processes. Attention to this element is perceived to reconcile the opposition between "conceptual" and "mimetic" forms of communication (ibid.). This distinction is particularly relevant to previous arguments. For example, it has been argued that radical approaches to the enhancement of accountability are often inclined to use the

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<sup>29</sup> It was argued previously that institutions only achieve legitimacy by constructing dominant 'myths' that conceal the contingency of institutional structures. This drew attention to systemic processes of marketisation, privatisation, and trade liberalisation, and their tendency to deposit explanatory power in neo-liberal theory. Significantly, social institutions are likewise enlisted to provide legitimacy for this dominant narrative. Since corporations often assume privileged places in the process of negotiating measures of accountability, they offset regulatory interventions with stronger forms of coercion (see Beder, 1997, Carey, 1995, Collison, 2003, Neu et al., 1998, Tilt, 1994, Welford, 1997).

aesthetic as a communicative form (see Ch. 4). It implies that the aesthetic can be used as a way of disseminating critique, or co-ordinating engagement from within the public realm.<sup>30</sup> In the context of a general theory of reflexivity, the cognitive moment always succumbs to being 'internalised' in a process of 'institutional adaptation'. New knowledge derived from cognition creates an epistemological basis that experts use to reflect on procedural rules and adapt them accordingly. In contrast, the aesthetic moment (despite, perhaps, being underpinned by cognition), is more inclined to evoke new forms of non-institutionalised action.<sup>31</sup>

Despite these extensions to the general theory of reflexivity, Lash (1994) notes that we are still left with the question of what are the structural conditions of reflexivity. While Beck and Giddens draw attention to how power is redistributed from structures to agents, Lash posits that even 'free' agency comes under the influence of structural constraints. Thus, the social order Lash outlines in "Reflexive Modernisation – The Aesthetic Dimension" (1993a), and with Urry in "Economies of Sign and Space" (Lash & Urry, 1994), is in fact a society characterised by 'cognitive disorder'. In his work with Urry, Lash argues that rule-bound, procedural and hierarchical structures may recede in the wake of atomisation processes, yet are replaced by the 'aesthetics' of new information structures. He notes that Beck and Giddens only theorise a particular strand of reflexive critique: where critique is by the universal and of the particular. This involves reflexive agents reflecting on the universality of particular discourses, and critiquing them with respect to real material conditions. The concept of aesthetic critique reverses this arrangement, and applies in a context where knowledge of the particular is only ever ephemeral. Reflexive critique is reformulated, in Lash's interpretation, of the universal and through the particular.

Significantly, Lash's theory of reflexive modernisation bears more commonalities with Beck's than it does Giddens's. For example, Beck describes industrial society in terms of mechanistic and hierarchical systems of accountability. He argues that in the long terms these systems prove to be inadequate. Rather than facilitating the ongoing reduction and management of apparent social risk, they defer responsibility for this management to systems of institutionalised expertise. Beck states that "a norm system of rules for social accountability, compensation and precautions, always very controversial in its details,

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<sup>30</sup> Often the best anti-war argument comes in the form of a painting. The best external social account of Starbucks may be, in fact, a photograph of a smashed window at the outlet closest to the G8 Summit. Notably, party-political election campaigners also take advantage of the power of the aesthetic as a way of communicating a representation of apparent social conditions.

<sup>31</sup> Aesthetic accounts, whatever form they take, are more likely candidates for mobilising peripheral groups. Despite the availability of institutional reports on the safety of certain 'new' technologies, individual preferences often continue to be determined through the 'immediacy' of the image. A case-in-point would be the aesthetic of environmental activists wearing white protective suits, actively deconstructing a field of maize (see [www.greenpeace.org.uk/gm](http://www.greenpeace.org.uk/gm)). Other examples at hand, and mentioned previously, are the aesthetics of the anti-corporate movement. These include their deconstructions of corporate logos, their use of performance parody to counteract pervasive advertising, their use of supermodels on billboards supporting the an anti-fur lobby, and even in the simple lines of graffiti on the pavement outside McDonalds.

creates present security in the face of an uncertain future” (Beck, 1992a, p.100). The commonality between Beck and Lash begins with the idea that modernisation brings with it uncertainty and disorder. They both agree that a highly individualised and ‘informationalised’ model for accountability provides only a short-term counter-principle. While such a model apparently reflects the demands for information in a plural liberal politic, the transition from industrial society to risk society produces a new context for political participation. This context, in both Beck and Lash’s opinion, requires agents to directly engage with social risk, and re-socialise themselves within sub-political and peripheral movements.

These ideas can be applied in the discursive space from which accountability research draws meaning. They draw attention to the need for a framework for reformist-oriented research that neither overstate the role institutions as co-ordinators of social action, nor neglect social action as a means to negotiate institutional arrangements. This would build on the existing critique of proceduralism (as applied to accountability research) and the tendency for a liberal approach to dominate the research on the enhancement of accountability. This approach is problematic because it may force reformists to assume that the individual is the focus of institutional policy. As Lehman argues, this leads to an undertheorising of the role of ‘the state’, and assumes that focussing on the individuals’ rights to information is more pertinent than pursuing a ‘utilitarian’ (i.e. collective) ideal (see Lehman, 1999, p.219). The idea of a ‘risk’ society (see above) could possibly shift this orientation and promote new narratives to arise in which non-procedural forms of accountability emerge from the production of a critique that is situated in experience. The problem is that in the wake of what Lash describes as ‘informationalisation’, any attempt to disseminate critique must also take advantage of the contingency of information and communication structures. Since the information order is inescapable, and colonises all spaces previously exempt from structuration, the need arises for new forms of (aesthetic) critique to be produced via direct engagement.

Lash’s ‘Critique of Information’ expands on this idea and in doing so provides some exemplary pointers for reformist-oriented accountability research (see Lash, 2002). He suggests that while reflexive forms of critique always operate through the media of information, they still contribute to reconfiguring information, and to reworking the boundaries of interpretation and action. Lash (1994) refers to a similar argument, in which he reverses the manner in which Beck and Giddens theorise critique. The critique of the universal and through the particular is a more situated critique, which suggests that accountability is also a non-administered practice. It creates new opportunities for reflexive agency to employ the aesthetic as a powerful form of media, and to augment symbolic capital. Of note is that Lash draws his understanding of aesthetics from Kantian notions of

aesthetic judgement. Lash (1993) argues that within a Kantian framework, the universal component of subjectivity is processed at the level of moral or cognitive judgement. This can be compared to aesthetic judgement, which occurs at the more particular level of “imagination and intuition” (ibid. p. 9-10). Similarly, Bourdieu’s (1984) ‘Distinction’ demonstrates how aesthetic decisions are equally likely to be made with reference to categories and classifications that presuppose cognitive criteria. In other words, objects are classified as aesthetic ‘ways of seeing’ prior to, and as a necessary condition for, moral and cognitive judgement.

Previously, indications were given of the form that reflexive critique could assume, and its manner of being incorporated into radical (post-liberal) approaches to accountability. It has been argued above that synchronising these ideas with recent developments in critical sociology may give weight to these indications, and reveal their place within more general frameworks of modernity and social change. The discussions contained above have incorporated the work of Beck, Giddens, and Lash, to draw attention to the various programmes for social resistance that arise in a reflexive social order. The similarities and differences between their positions highlight that new forms of societalisation are present in this order, and operate as counter-principles to traditional modernity. Furthermore, these forms of societalisation often rely on the ‘sign-value’ of information to effectively co-ordinate reflexive action. As such, they prompt theorists (in any field of cultural production) to contemplate the power of the aesthetic as a determinant of social order. Despite the centrality of information to any theory of visibility, little attention has been granted in accountability research to questioning the relevance of a cognitive theory of enhancement. The scepticism that Lash directs to cognitive models of agency are pertinent in a society colonised by information, where agents neither have time nor desire to reflect on complex sets of data. Placing the attention where it is due would involve an analysis of the aesthetic dimension of accountability and the capacity for aesthetic critiques to map out new avenues for engagement and praxis.

### Conclusions

Beck defines what can be regarded as the problem of accountability that follows the initial transition to a risk society.

“All these and all the other experts dump their contradictions and conflicts at the feet of the individual and leave him or her with the well intentioned invitation to

judge all of this critically on the basis of his or her own notions” (Beck, 1992a, p. 137).

Thus, the effects of atomisation and individualisation appear mostly contradictory. Beck concedes that this is often the case, and that “at the same moment as [the individual agent] sinks into insignificance, he or she is elevated to the apparent throne of world-shaper” (Beck, 1992a, p. 137). It could be argued that mainstream reformist-oriented research on accountability has tended to ignore rather than transcend this paradoxical situation, and instead construct accountability systems around a hypothetical contract related to a participative democracy. This has meant privileges have been afforded to a model of information processing and use, which has then bolstered the taken-for-granted assumption that enhanced sets of information (on social conditions) can be used to facilitate informed choice (see Bebbington & Gray, 1993, Bebbington et al., 2001, Broadbent & Laughlin, 1997, Gray, 1992, Gray et al., 1988, 1995, 1996, 1997, Henderson, 1994, Laughlin, 1991, Medawar, 1978, Owen & O’Dwyer, 2004, Parker, 1986, Stewart, 1984, and Unerman, 2003). As has been argued previously, this fails to account for the notion that enhanced systems of corporate disclosure do not merely produce information. That is, the very attempt to contribute to an agency-level process of informed decision making and action has another effect: to relocate the onus of responsibility for responding to these conditions to points external to their initial production.

The problems with a liberal approach to reformist-oriented research are twofold. Not only does more information become the core condition of enhancing existing systems of accountability, but also, perhaps more acutely, institutional structures define the terms of this conditioning. This could explain in many ways the tendency of liberal theorists to consider the apparent benefits of voluntary partnerships between corporations and institutional regulators. It would also explain the tendency for policy-makers in this area to believe that accountability can be served by (and thus responsibility for solutions deferred to) systems of professional audit and expertise. In these cases accountability becomes a form of bureaucratic control, where corporations, professional bodies, and government institutions engage in processes of negotiation which define the terms of visibility in the absence of external monitoring. Beck (2001) also communicates this idea of a life dependent on institutions, where “the bureaucratic and institutional jungle of modernity [ensures] life is most securely bound into networks of guidelines and regulations” (Beck, 2001, p. 166). The chapter has argued (via Beck, Giddens, and Lash) that countering the effects of ‘institutionalised individualism’ requires social researchers to construct a new model for individualised agency as an integral agent in institutional adaptation.

The following chapter will argue that Bourdieu's supposition of a third level of reflexivity is in fact the proposition of an alternative to the 'institutional/individual' division apparent in the work of Beck and Giddens. Of note is that the proposed shift from administered to non-administered accountability must necessarily be pre-empted by the shift from institutional to non-institutional models of agency, and the corresponding shift from cognitive to aesthetic modes of inquiry. Thus, repositioning the discursive space of accountability in terms of Bourdieu's scientific and narcissistic reflexivity presupposes shifting attention away from institutional structures, and towards the non-institutionalised practices of direct and purposive, sub-political action. It has been argued that the increasing attention given to these practices in critical sociology would infer that individuals in modern society do indeed find innovative means to exercise political power. Often, these are driven by the noted discrepancies between 'information' and 'disinformation' or between 'expert' and 'counter-expert' products. Theories of reflexive modernisation inform this particular theory of political agency. While they prompt shifts away from institutionalised interpretations of accountability, they do not fully remove power from institutional structures. Rather, they facilitate a form of sociological analysis in which non-institutional agents find a means to intervene in the formation of institutional arrangements.

This characteristic of modernisation; its tendency to atomise, specialise and thus promote flexibility in structures; whilst receiving much attention in sociological theory, has seen relatively little application in terms of accountability. The result is that projects geared towards enhancing accountability have been orientated towards highly rationalised contexts of communication and action, where institutions categorise information as a descriptive object that can be used to direct behaviour within hierarchical structures. This leaves little space for reflection on the possibilities for innovation within the hierarchy, or the capacities of agents to opt-out of and intervene with the workings of hierarchical systems. It has been argued that as systems of accountability become shaped by the new organisational forms of a reflexive social order, the concept of praxis is extended twofold. Radical (post-liberal) forms of accountability draw attention to action grounded in epistemological scepticism and action that embraces the ontological properties of aesthetic critique. Both these forms of action are of increasing importance in political system that is characterised by not pluralist but neo-pluralist systems (see Ch. 2/S. 2).

Lash (1993) links Beck's general theory of reflexivity to Bourdieu's concepts of field and habitus. He argues that reflexive dynamics arise within the habitus (the political space) as atomisation creates a new order defined by the increasing autonomy of political agents (see Lash, 1990, p. 241). Bourdieu's (1990a) "Logic of Practice" gives some indication as to how agents react to autonomy, combining both cognitive and aesthetic moments (of reflection) to construct a quasi-rational 'sens-practique' (lit. trans. 'common sense'). This is congruent



with Bourdieu's position in 'Distinction', where aesthetic decisions presuppose cognitive criteria (see Bourdieu, 1984). Here, Bourdieu argues that cultural (or informational) objects are produced as aesthetic 'ways of seeing' prior to any form of cognitive judgement (see Bourdieu, 1984, p. 283, Lash, 1993, p. 10). Significantly, Bourdieu argues that the classificatory schemes established through the habitus are tantamount to 'knowledge without concepts', and that the contingency of knowledge prompts agents to redirect their behaviour away from cognitive judgement. As it moves away from the cognitive, it moves towards the aesthetic of a personal, political, or life-style ethic. Thus, "the sense of social realities that is acquired in the confrontation with a particular form of social necessity is what makes it possible to act as if one knew the structure of the social world" (p. 471-472, authors' emphasis).

# 6.

## COMMUNITIES:

### Hermeneutics, dialogic communication, and programmes of social resistance

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"Cognitive reflexivity posed the calculating subject versus contingency, and the conceptual versus the mimetic. Aesthetic reflexivity's renewal of the hierarchy, with the embrace of contingency and mimesis, remain arguably located in the same metaphysical universe. To have any access to the 'we', to community, we must not deconstruct but hermeneutically interpret and thus evade the categories of agency and structure, subject and object, control versus contingency and the conceptual versus the mimetic. This sort of interpretation will give access to ontological foundations, in Sitten, in habits, in background practices of cognitive and aesthetic individualism. It will at the same time give us some understanding of the shared meanings of community" (Lash, 1994, "Reflexivity and its Doubles", p. 145).

When considered only at an epistemological level, reflexive processes still appear as somewhat 'administered' processes, and so the enhancement of accountability remains synonymous with (albeit critically-informed) information provision, processing, and use.<sup>1</sup> Despite the apparent emergence of reflexive organisational and institutional forms (as described in the previous chapter), 'institutionalists' like Giddens and Beck still set rather stringent boundaries on reflexive processes. In their theses, the limits of these boundaries are determined by agents' awareness of the socially constructed nature of institutional rules and procedures. For example, Beck (1992a) argues that the 'categorisation' of thought (with reference to these boundaries) enables a reflexive dynamic to emerge between knowledge acquisition and purposive action. This dynamic operates at both institutional and non-institutional levels, and relates to new forms of regulation based on the increasing availability of information on social conditions.<sup>2</sup> Despite these (hypothetical) progressions, certain problems still apply to 'information processing' as a methodological basis for enhancing accountability. Since the liberal approach to enhancement privileges the production of a 'manageable' perception of visibility, it supposes that accountability is

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<sup>1</sup> As was argued earlier, an information processing methodology assumes the presence of perceptible categories of thought. These are conveyed via objectified 'schemata' (c.f. Bourdieu, 1990a), i.e. the schemes of perception and appreciation that oversee agents' interpretation of information on social conditions (see Ch. 1/S. 2).

<sup>2</sup> These regulatory devices facilitate behavioural adjustments at an agency level based on knowledge of the consequences of extant institutional arrangements.

determined through 'tangible' procedures that profess to render the world evident and knowable. This has the effect of foreshortening the analytical approach adopted by mainstream reformist-oriented research, which tends to disregard that accountability practices may adopt an 'intangible' mode of power.

The previous chapter (Ch. 5) applied Bourdieu's framework for reflexivity (see Ch. 4) and outlined exactly how the liberal approach could be reconstituted with reference to the dynamics of a reflexive social order. This applied interpretation produced new understandings of the communicative practices associated with rendering corporate practices knowable and visible.<sup>3</sup> It was argued that these practices, supposing they are critically informed, reflexively interpreted, and geared towards the disruption of expertise, could inform a system of accountability that is both non-descriptive and linked to sub-political movements. This system could facilitate a particular dynamic of change, which could be pre-empted by shifts in epistemological reasoning and by changes in the manner in which knowledge is produced in a discursive space. Notably, the previous chapter also drew attention to Lash's theory of the 'aesthetic', in which aesthetic forms of critique are considered mechanisms capable of 'demystifying' discourses and deconstructing taken-for-granted meanings. This brought a more suitable epistemological framework to bear on previous arguments, in which information comes to adopt two interrelated components: directed respectively at 'description' and 'signification'.<sup>4</sup> It was argued that the latter element of this (the sign-based component) relates to Bourdieu's (1991) position on 'symbolic capital', and can be used to further inform the relationship between accountability, its enhancement, and the production of critique.

It can be assumed, given previous arguments, that the juxtaposed processes of 'atomisation' and 'societalisation' (see Beck, 1992a) have particular outcomes. On the one hand, emergent political groups become more innovative, shrewder, and more aware of how to 'play' on the contingency of institutional structures. On the other, and as proposed by Lash (1993), these emergent groups also become better at embracing the power of the aesthetic and using the aesthetic to provoke social resistance. Both these outcomes would suggest (as did the previous chapter) that the communicative practices associated with accountability could help empower sub-political movements, and help move their particular narratives on

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<sup>3</sup> The first of these (the idea of reflexive critique) was the focus of Chapter 4. I understand this as the central methodological movement outlined in the thesis, and that informed by Bourdieu's framework of capital and his insights into the relation between habitus and field. The second of these, the idea of a reflexive social order, was the focus of Chapter 5. I understand this as an epistemological movement that builds on Bourdieu, and is informed by Beck, Giddens and Lash. Indeed, Bourdieu is used to reconcile the theories of reflexivity outlined by these theorists.

<sup>4</sup> The intention was to infer the importance of the 'sign' as an additional component of reflexive critique, often more situated, and operational in the absence of universal categories of knowledge and descriptive sets of information. It was argued that the sign value of informational products could be used to disrupt cognitive processes by constructing symbolic references to aesthetic 'ways of being'. Lash & Urry (1994) note the importance of this way of thinking in a reflexive social order, governed by transcendental 'economies of signs in space'. They argue that in sign economies, informational objects are increasingly produced and interpreted with reference to an expressive component.

corporate practice to the centre of the political space. However, Lash (1994) also argues that the practices of cognitive (and aesthetic) 'individualism' are simply reflections of the background practices that define the shared values of a 'community' of agents.<sup>5</sup> Implied is that they are not so much routes towards the enhancement of accountability as they are reflections of dimensions already in place. Indeed, they reflect the shared meanings, collective values, and common systems of belief that constitute 'ontological' foundations for localised, situated, and community-based structures.

The first of these arrangements (i.e. where accountability is considered in terms of cognitive and aesthetic processes) renders the problem of what to do about accountability a question of knowledge. That is, the previously cited problems with accountability research and practice are problems that appear resolvable, albeit temporarily, through the production of new knowledge and new categories of information. This knowledge may be used to empower emergent political groups, to assist them in their efforts to redistribute economic, social and regulatory capital, and perhaps would increase their 'chance' of reforming institutional structures. In this arrangement, reflexive processes (albeit not necessarily reflexive procedures) remain part of the 'solution' because reflection is still seen as a precondition for action. This highlights the fact that Beck and Giddens only interpret reflexive critique as a 'cognitive' process and assume that knowledge production always begins with some form of cognition. Thus, these authors draw attention away from the element of signification, which Lash argues 'pre-exists' cognition and creates an additional space in which to give meaning to the social world. It can be argued from this that even aesthetic choices presuppose cognitive criteria, which puts them closer to the augmentation of informational capital and further from the mediation of power in symbolic exchange.<sup>6</sup> Therefore, and despite the merits of a theory of social change via cognitive and aesthetic reflexivity, we are still left questioning how a critical theory informed by reflexivity would contribute to a 'hermeneutic' process.<sup>7</sup>

It will be argued in the chapter that Lash, for one, disputes the assumption that information and cognition are the only components of a reflexive theory of knowledge production. An interpretation of his position draws attention to how a strictly cognitive mode

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<sup>5</sup> Post-structuralist sociology has explored the concept of 'background practices' to an extensive degree. The concept relates to the fact that social practices generate habitual behaviour based on a subjective system of norms. In this arrangement, the form taken by social practices is much more likely to be mediated by an intangible mode of power, which becomes 'embodied' in the everyday routines that agents partake in as a way of 'being' in the social world. Thus, the study of background practices is similar to the study of what ethnomethodologists describe as 'ethnomethods' (see Ch. 2).

<sup>6</sup> This relates to Bourdieu's distinction between various species of capital and his thoughts on the differences between cultural and symbolic species. Only the latter can be considered truly critical because it seeks to expose the privileges of the more general hierarchy of species.

<sup>7</sup> The idea of a hermeneutic process will be discussed in more detail throughout the chapter. Several sociologists have described a 'hermeneutic cycle' involving an iterative process of interpretation and reinterpretation. This process has been applied to inform a research methodology that draws attention to the contingency of meaning in a discursive space (see Alvesson & Sköldbberg, 2000, Ch. 3)

of reflexivity is at odds with 'post-structuralist' approaches to knowing the social world. Lash (1993a) argues that in post-structuralist approaches, aesthetic critique can transpire into not only 'cognitive' but also 'hermeneutic' reflexivity, the latter of which consists of the aesthetic being interpreted not as a 'positive' but a 'normative' statement. Lash's sees this as important because he believes a hermeneutic approach to knowledge production is better suited to reflecting the shared meanings of community formations. He also relates this approach to a change dynamic, in which informal dialogic processes result in these shared meanings being augmented and thus communities being 'reinvented' (see Lash, 1994, p. 143-152). The following chapter hypothesises this additional (aesthetic-hermeneutic) dynamic, relates it to contemporary theories of consumption, and grounds it in what Bourdieu (2003) terms 'ecological' reflexivity. Thus, the intention is to further synchronise Bourdieu's sociological praxis with the full spectrum of possible forms taken by a reflexive approach to accountability.

For these reasons, the following chapter is somewhat detached from thinking about accountability in terms of epistemological change. It (temporarily) leaves aside Bourdieu's framework of capital and the interaction between different species, to focus instead on the idea that background practices build shared meanings by drawing attention to the common experience of a collective habitus. Apparently, this point is often overlooked in mainstream reformist-oriented research on accountability, partly because of the 'overdeterminism' of the liberal approach. As has been noted (implicitly) up to this point, mainstream research on the enhancement of accountability is overdetermined because of its tendency to marginalise 'group life' and instead choose to develop frameworks for 'reporting' on corporate performance. Thus, the more 'reformists' attempt to link the enhancement of accountability to an information processing methodology; the more they disconnect it from the 'dialogic' processes that establish themselves prior to any cognitive reasoning.<sup>8</sup> It is argued that repositioning accountability in its place within a community requires re-connecting reformist-oriented research to non-administered, non-institutional, and non-procedural communicative processes. This would, it is suggested, refocus attention on points of engagement between various agents in the political space (i.e. theorists, educators, consumers, workers, and activists). It would also inform the idea that the 'homologies' between the positions of these agents could possibly enhance the degree to which demands for enhanced accountability are ultimately served to a social community.

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<sup>8</sup> It will be argued (via Lash) that 'dialogic' forms of communication do not necessarily 'disrupt' embedded knowledge, nor do they place 'embodied' critique in opposition to 'embedded' description. Instead, they convey a sense of ontological 'being in the world'. This relates back to what ethnomethodologists describe as the 'feeling' of belonging, mutual understanding, solidarity, and trust, that are the base components of less formalised accountability (see Ch. 1/S. 2).

The following chapter consists of three sections, which correlate to the necessary steps that must be taken to arrive at a 'fully-reflexive' theory of accountability. The first section considers that even given the conditions of cognitive and aesthetic reflexivity, liberal approaches to accountability remains bound by the supposition that theory identifies possible rationales for action. This explains why it is that accountability becomes trapped between a descriptive technology and a critique of the consequences of 'technicist' description.<sup>9</sup> The second section outlines an 'ontological' context in which to think about how and why the communicative practices associated with accountability come to adopt a 'non-procedural' form. It draws attention to the apparent effects of a 'consumer society' and an 'information order', and the concomitant need for a new theory of social communication.<sup>10</sup> It is argued that as society comes to be 'saturated' in information, cognitive procedures (in themselves) cease to generate reasoned behaviour. A 'way out' of this situation is proposed to involve agents engaging in 'dialogic' communicative practices. It will be argued that dialogic communication is not defined in procedural norms, but through the organic evolution of a language, and through community participation.<sup>11</sup> Here, communication seldom generates (cognitive) description, but assists in a process of 'self-interpretation' that helps to link aesthetic critique to a sense of solidarity amongst members.

The final section draws attention to various aspects of 'communitarian' sociology, noting how communitarian sociologists associate change processes with the 'reinvention of community', and its perpetual occurrence in late modernity (see Etzioni, 1995, Held, 2002, Negri et al. 1999, Rose, 2000, and Taylor, 1994). The intention is to develop an understanding of the sociological position from which ideas of community and citizenship have come to inform accountability research (see Lehman, 2001 and Roberts, 2003). This applied position is linked to a hermeneutic narrative on accountability in which non-administered communicative practices operate in contexts defined by the proximity of interaction and 'polyvocality'.<sup>12</sup> It is argued that the language of community can be used to

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<sup>9</sup> Several explanations will be given for this situation: including the apparent requirement for legitimacy across a plural society, and for systems of accountability that operate across distance (see, for example, Carruthers & Epseland, 1991, Everett, 2003, Gray, 2002, Lehman, 1999, and Neu et al. 2003). While the liberal discourse on accountability can be extended to include consideration of the cognitive-aesthetic dynamic, progressive research in the field is still constrained to either an institutionalised policy context or a highly individualised praxis (see Tinker & Gray, 2003). Thus liberal models of accountability, arguably because of their latent attachment to a cognitive process, find difficulty internalising unstable, disorganised, and variable modes of socialisation.

<sup>10</sup> These effects include consumption practices becoming increasingly based on the expressive component of the commodity, and knowledge of consumption becoming undermined by the sheer velocity, ephemerality, and ubiquity of information.

<sup>11</sup> The intention is to argue that the cognitive processes associated with accountability are always underpinned by a non-procedural component of 'hermeneutic interpretation'. Attention to this component, as Lash argues, provides access to ontological foundations in background practices of cognitive and aesthetic individualism. This can be applied to accountability in terms of 'dialogic' communication. Dialogic communication is presented as a particular form of communication that is non-descriptive, non-administered, and less coercive in its effect, and which embodies the principle of 'polyvocality' (see Marcus and Fischer, 1986).

<sup>12</sup> This is related to Lash's framework for reflexivity, where reflexive practices assume three discrete moments: not only cognitive, or aesthetic, but also hermeneutic (see Lash, 1990, 1993a, 1993b, 1994, 1995, 2000, 2001, 2002, and Lash & Urry, 1994). In a similar way to Lash, Bourdieu relates the possibilities of hermeneutics (as a communicative process) to the idea that the effects of habitus are only partially contingent on agents' knowledge of habitus.

locate new strands of participative democracy, and that applying a 'communitarianism' theory to accountability could yield certain benefits. These benefits would be in the form of research that sought to understand the needs of a particular community, and then sought to refocus these needs as a target for political intervention. In conclusion, it is argued that this shift in approach could create the conditions necessary for Bourdieu's 'ecological' reflexivity, while constructing the necessary links to the critical anthropology that is the basis of his approach to doing sociological work. This would consist in reinstating community formations as the base component of accountability practice and reaffirming the status of background dialogues as representations of collective consensus.

### 1. Beyond formalisation and organisation

The requirement for legitimacy across a pluralist political system, coupled with the perception that accountability must be sustained across distance, is what arguably binds the liberal approach to the formalities of procedures. With this in mind, the previous chapter argued that marginalised, sub-political, groups could construct legitimate claims for accountability and apply them at points of engagement between experts, counter-experts, and institutional policy-makers. Notwithstanding the relevance of this argument, the criticisms often levied at the conventional liberal approach supersede those problems that may be alleviated when legitimacy is negotiated in a reflexive relation. For example, even given increasing capacities for adaptation in institutional structures, sustaining accountability at distance apparently necessitates some degree of formalisation in its associated communicative practices. The formalisation of communicative objects (i.e. their becoming rendered in standardised categories and sets of information) has the effect of removing accountability practices from the immediacies of context. The end-result of this is that projects to enhance accountability become standardised in frameworks that assign rationality (ex poste) to social actions and thus consider accountability in a realm once removed from the reasoned practices of a social community.

Several theorists (mainly economists and accountants) have demonstrated that the translation of complex social systems into manageable categories of information constructs the necessary conditions for accountability across distance. For example, Miller & Rose (1990) draw attention to how appropriate access to information grants social agents the power to exercise control over others. These authors argue that for existing systems of power to be sustained, information must be embedded in centres of calculation and systems of

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Hermeneutic theory transpires in a communicative model not entirely dependent on accumulations of knowledge, but on the degree to which agents identify their being with the shared meanings embedded in community formations (Bourdieu, 1990a, p. 139).

expertise. These systems privilege particular measurements of value, and construct an adequacy on what is meant by the visibility (and accountability) of corporate power. Notably, this contrasts with Neu et al. (2002), who argue that information technologies embody a sense of duality, and thus can sanction power as well as constrain it within limits. They argue that the processes of formalisation simultaneously “enables, translates, and regulates” social action by “linking together distant locales and translating abstractions into practice” (Neu et al. 2002, p. 34).<sup>13</sup>

Elsewhere, Neu et al. (2001) problematise the tendency (in the accounting literature on accountability) to allocate a privileged rhetorical role to experts. They argue that the privileging of expertise not only undermines the non-administered communications emerging from the close proximity of engagement, but also contributes to the “perceived cognitive exclusiveness” (ibid. p. 756, emphasis added) of formal (administered) communicative practices. These insights are important in that they evidence the increasing synchronisation that is taking place between the frameworks offered in sociology and those most commonly available to accountants. For example, Carruthers & Epseland (1991) present a similar case in the sociological literature, noting that to provide an account is to provide a ‘classificatory scheme’. These authors argue that the emergence of new forms of ‘accounting’ could be considered as a response to changing demands for legitimacy. However, this does not deter from the fact that communicative practices change the taken-for-granted understanding of the entity demanding a legitimate status. Thus, Carruthers & Epseland conclude in a similar way to Neu et al. (2001), where formal systems of communication are aligned with cognitive processes, consisting of a powerful set of communicative devices that ‘sorts’, ‘orders’ and ‘names’. This implies that since accounts enclose social reality in a particular manner, they construct the demands of audiences by establishing, outwith context, a definition of adequacy.

Aside from this, a more pragmatic problem applies to the formalisation of accountability and its administration from above. It was argued previously in the thesis that it is the ‘complexities’ entangled in the processing of information which prevent agents from participating in a cognitive process (see Hopwood, 1974, Power, 1997a). Notably, ignorance of this situation (as evidenced in Hopwood’s human behavioural research in accounting) is what allows the established liberal position on enhancing accountability to be sustained indefinitely. This position also brings with it the assumption of ‘instrumentally’ rational action: where agents process information with reference to their beliefs and then respond to

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<sup>13</sup> The formalisation of accountability is both progressive and regressive. It either bolsters the privileges of a hegemonic discourse, or promotes divergent groups with ‘specific’ interests to find solidarity in demands for a ‘general’ change of status.



this information in a calculative manner.<sup>14</sup> The argument against this was explored in significant depth earlier in the thesis, where it was noted that the critique of the liberal approach derives its critical value from this illegitimate emphasis. As several critics have shown, formalisation, standardisation, and increasingly complex description (not to mention corporate control over the technologies of description), all divert attention away from corporate malpractice (see Everett, 2002a).<sup>15</sup> This induces, as Everett (2002a) argues, a system of methodological reasoning that unjustifiably emphasises corporations as the primary vehicles for change.

It was argued previously that several contemporary sociologists dispute that the only outcomes of atomisation are epistemological scepticism, 'opting-out' of cognition, and the erosion of trust (see Ch. 5).<sup>16</sup> For example, Giddens (1990) disputes the claims of 'post-structuralist' sociologists and argues that a new social order emerges to compensate for 'detraditionalisation' and the 'fragmentation' of structure. He suggests that reflexively-appropriated knowledge restores epistemological security by internalising new forms of communication within institutional arrangements. Likewise, Beck (1992a) argues that a sub-political order counterbalances the processes of individualisation endemic to modern industrial society. In the previous chapter, both these restoration processes were linked to the emergence of new operational modes for accountability that require new forms of knowledge (and information) to account for the contingency of institutional structure. The distinctions between Beck and Giddens were considered important in that they point towards the possible ways of salvaging the structuralist moment. While Giddens locates reflexivity in self-regulating systems of expertise, Beck assumes that epistemological scepticism transpires, via the reflexive dynamic, into the reinvention of individual 'life politics' (see Beck, 2001). Common to both scenarios is the idea that 'cognition' drives reflexive processes by allowing knowledge of institutional procedures to be reconstructed around emergent categories of thought and action.

Thus, it can be argued that while the mainstream liberal approach to accountability can be embalmed with reflexive characteristics, it remains limited (in application) by agents' capacities to reflect on and act in response to more information. Despite many researchers in this domain coming to accept these limitations as the limiting factor for enhancement in accountability, they still advance hypothetical models in which social transformation is pre-empted by agents engaging with formal communicative objects. This induces boundary

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<sup>14</sup> This point relates to the philosophical epithets of an information processing methodology, which was critiqued in the opening chapter as being an inadequate basis for reformist-oriented research on accountability.

<sup>15</sup> These would include Adams (2001), Beder (1997), Cooper (1988), Collison (2003), Dey (2003), DiMaggio & Powell (1983), Hines (1991), Hoskin (1996), Lehman (1992), Mouck (1995), Neu et al. (1998), O'Dwyer (2002), Patten (1991), Power (1997b), Puxty (1986), Tinker et al. (1991), Unerman (2003), and Welford (1997).

<sup>16</sup> This can be considered the more 'negative' reading of atomisation. Post-structuralist sociologists have drawn attention to this situation, and the process whereby meaning is 'emptied' from everyday social life (see Bauman, 2001).

conditions on accountability that embody the problems that have been highlighted throughout the thesis. Theorists consider frameworks for visibility that draw attention to both pragmatic description and purposive critique. However, the greater the pressure to institutionalise accountability, and carry it across distance, the greater the tendency to defer to pragmatics and hence disregard the requirement for accountability to facilitate social cohesion. When applied to accountability research, the dynamic of cognitive reflexivity appears destined to always 'fall back in on itself', without having any real effect on the balance of power.

This condition is exemplified by Lash & Urry (1994), who argue that the more agents in the socio-political space attempt to control for social order, the more society comes to be defined by 'disorderly' processes. As they state:

"Disorganized capitalism disorganizes everything. Nothing is fixed, given and certain, while everything rests upon much greater knowledge and information, on institutionalized reflexivity. People are increasingly knowledgeable about just how little they in fact do know. Such increasingly uncontrolled economies of signs and space are inconceivable without extraordinarily complex and every-developing forms of information, knowledge and aesthetic judgement. The unintended consequences of reflexivity – that is, the effect of reflexive agency on increasingly contingent structure – often lead to yet further disorganization" (Lash & Urry, 1994, p. 10-11).

Debates on the degree to which rule-bound procedures determine social action are being increasingly drawn out in reformist-oriented research on accountability (see in particular, Lehman, 2003). As one example of this emerging discussion, Lehman (2003) draws on Gadamer's 'hermeneutics' as a way of repositioning enhanced accountability systems in a dynamic context that would apparently escape the limitations of 'communicative-action' (cf. Habermas, 1974). As Lehman (2003) argues, Gadamer situates communication at the intersection of description (*per se*) and its critical interpretation. The dynamic between these two 'moments' (which relates to the hermeneutic 'cycle') operates through a broader conception of the symbolic power of language. Significantly, Lehman implicitly relates this dynamic to the development of a critical process and the concomitant activation of a more dynamic operational mode for accountability. This can be contrasted with previous suggestions of a similar dynamic between institutional and individualised politics (see Beck, 1992a, Giddens, 1990). That is, Beck and Giddens reduce the communicative processes associated with this dynamic to those concerned with institutional adaptation. Thus, they only go so far as to theorise how adaptation is driven either through institutional self-monitoring, or the innovations of acting, choosing, non-institutional agents.

It has been argued previously that this hypothetical process of institutional adaptation, if evidenced, could inform accountability research. Despite this, it is still a limited way of

resolving what should be done to enhance accountability. For example, Lehman (2001) argues that the privileged place of institutional solutions may further embed the problems with a procedural approach to enhancement, and may even marginalise the alternative regulative modes embodied in a 'communitarian' abstraction of post-liberal thinking.<sup>17</sup> Drawing attention to these modes, Lehman (2001) suggests that institutional perspectives do not go so far as to consider the idea that social communities should be granted the power to remove a corporations' rights to operate in a certain manner. Instead, reformists only go so far as to propose a middle ground position, in which the power of critique is mediated through an alternative 'social accounting' project that gains autonomy from corporatist structures.<sup>18</sup> This middle ground position (as conceived in Tinker & Gray, 2003) is problematic because it only facilitates social change at the level of policy formation. This neither constructs the basis for a more 'community-centred' accountability, nor relocates the power of accountability to its place within the public realm. Instead, it theorises how those aspects of power that adopt a tangible form come to be 'balanced' in a dynamic that draws inputs from both expert and counter-expert agents.

Notwithstanding these limitations, theorists in the discursive space from which accountability research draws meaning have recognised the strength of a 'neo-pluralist' position (see Ch. 2). This position is marked by its tendency to dismiss institutionalised solutions and its related proclivity to direct action at those issues where action is most required. For example, (mainstream) reformists have cited the possible benefits to be gained were research on enhancement to discard the presumptions of a pluralist polity (see Gray, 2002). As previously noted, since pluralist abstractions are based on stakeholders' apparent rights for certain forms of visibility, they prompt reformist-oriented research to assume that democracy rests on stakeholders gaining access to more, better, or more relevant information. This contrasts with neo-pluralist abstractions, which redirect this research to how conflict-based analyses of social order can be used to co-ordinate marginalised groups (see Ch. 3/S. 4). Bearing this distinction in mind, Gray (2003) proposes that 'alternative' types of research could be developed from a post-liberal (and neo-pluralist) approach. These would draw attention to the manner in which reformists come to engage the public realm and cultivate a broader recognition of "the inconsistencies, injustices, invisibilities and inequalities of modern western life" (Gray, 2002, p. 702).

Gray (2002) argues that this critical awareness could be used "to refocus a new and empowered democracy which [social] accounting would serve through accountability" (ibid.

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<sup>17</sup> Lehman (2001) draws on communitarian sociology (particularly the work of Taylor) to argue for a new approach to reformist-oriented research on accountability. The basic principles of communitarian sociology will be explored later in the chapter.

<sup>18</sup> Here, the 'end game' of critical theory is to influence the process of institutional self-monitoring by transmitting succinct critiques of institutional arrangements (see Puxty, 1991, Tinker & Gray, 2003).

p. 702). However, and notwithstanding these advances in theory, the liberal approach to enhancing accountability remains contingent on behavioural adjustments being enacted in the wake of information being produced. This 'constructed' relationship between 'information processing and use' and 'informed decision making and action' has been outlined previously by drawing on materials supplied by critical sociology, organisational theory, and media/communication studies. The theories of communication emerging from these areas offer explanations for the mediation of power: in either a pluralist system of 'countervailing powers', or a neo-pluralist system demanding the 'empowerment' of marginalised groups. For this reason, and up to this point, the thesis has focused on exploring the relationship between information and control. It has been argued that a reflexive approach to accountability research could be applied to the extent that it helps reduce the evident gap between 'protest and professionalism' (c.f. Power, 1991). Nevertheless, this would still not account for the needs of those groups too marginalised to define their oppression in epistemological categories.<sup>19</sup> As long as reformists continue to focus on experts (and counter-experts) reconstructing the rules and procedures for communication, they will tend to avoid addressing the requirement for accountability to be contingent on building effective public linkages (see Everett, 2002a).

The remainder of the chapter directs attention to an ontological context in which a 'world of information' is substituted for a 'world of ideas' (see Lash, 2002). In this hypothetical context, the cognitive element of information processing becomes inextricably linked to the hermeneutic element of sense-making interpretation. To refer back: the difference between 'information processing' and 'sense making' methodologies is similar to that between 'banking' and 'dialogic' forms of education (see Dervin, 1999). The methodological steps that led from the former to the latter were discussed earlier with reference to the basic principles of reflexive methodology (see Ch. 1/S. 2). The relevance of this methodology can be evidenced in the supposition that consumers purchase 'Fair Trade' products because of the symbolic meaning that they have allocated to these products through their dialogic interaction within a community of consumers. This is significantly different from the idea that they purchase them because of a cognitive evaluation of the costs, benefits, and utilitarian consequences of realigning their behaviour with new information on consumption. Hence, sense-making processes arguably prompt agents to accept or decline new forms of information prior to, and without any requirement for, a process of cognitive reflection.<sup>20</sup>

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<sup>19</sup> This subsequently leaves researchers with a choice that boils down to two discrete epistemological strands: the "inconsistencies of pragmatism" or the "niceties of rigorous critique" (see Gray, 2002, p. 702).

<sup>20</sup> This could also explain why these consumers seldom differentiate between two products if they are both 'Fair Trade', and why they tend to have little knowledge of what 'Fair Trade' certification means at a more specific level of effect.

## 2. Towards hermeneutic reflexivity

Previously in the thesis, the problems associated with the proceduralism of the liberal approach were described in terms of a general theory of legitimation. For example, in 'Legitimation Crisis', Habermas (1975) holds that the 'lifeworld' (i.e. the public realm) becomes colonised by the "autonomous subsystems of economy and state administration" and through the "de-linguistified" media of money and power (ibid., quoted in Jeannot, 2001, p. 122). Habermas argues that this produces a crisis because privileged media displace and subvert linguistically mediated processes oriented towards knowledge appropriation and understanding. Thus, Habermas's colonisation process can be equated with what Bourdieu associates with particular species of capital being privileged and mystified through the use of language and the effects of symbolic power (see Bourdieu, 1991). Habermas, like Bourdieu, draws attention to the manner in which formal communicative media become saturated by dominant categories of information and informational capital becomes stripped of its autonomy and made congruent with other forms. Significantly, he argues that the legitimation crisis is the second extreme of modernist rationalisation; the rationalisation of communicative structures follows (and arises in the wake of) the rationalisation of institutionalised systems of expertise.

In his 'Theory of Communicative Action' Habermas (1984) presents a 'way out' of the legitimation crisis, which involves the resurrection of linguistically mediated dialogue within the state/economy subsystems.<sup>21</sup> The problem with this ostensible solution is that any application of Habermas's theory of 'communicative-action' tends to consider how power is mediated through institutional systems of expertise (see Ch. 4). For example, it has been argued previously that accountability systems and practices could be enhanced and made effective under the conditions of 'ideal speech'. The problem with this is that it is only a partial solution, existing at the level of scientific reflexivity. Thus, Habermas's proposals fail to draw attention to the shared meanings and practices that are embedded in community formations. Significantly, Lash's (1994) position on reflexivity deviates from the school of 'emancipatory cognitive reasoning' that is initially derived from Habermas (and the Frankfurt School) and taken to another level in the work of Beck and Giddens. Conveying a similar thesis to that appearing in his (1994) work with Urry, Lash (1994) argues that reflexive modernisation procures an additional operative mode in a social and political space that is characterised by the absence of cognition. The characteristics of this space apparently

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<sup>21</sup> The internal elements of this theory were discussed previously in the thesis (see Ch. 2), and related to a procedural model for accountability. They are restated here to clarify the distinctions between Habermas's 'solution' and those derived from material supplied by Bourdieu.

remove the epistemological basis for 'communicative action', 'mediation via expertise', and 'reasoned purposive directed action': all of which have been considered central to the enhancement of accountability.

Lash & Urry (1994) describe these 'Economies of Signs and Space' in a paradoxical manner: as an 'information order' that is demarcated by disorder, fragmentation, and the implosion of communicative media. Adding to these incongruities, they propose that this order (or disorder) can be seen to produce social transformation as the unintended consequence of too much information. As was argued previously, this idea draws on elements of Habermas's (1975) 'Legitimation Crisis' and Foucault's (1972) 'Archaeology of Knowledge', and restates the conditions these authors propose in terms of a theory of reflexivity (see Ch. 5). For example, Lash & Urry (1994) evidence the fact that the effect of information on the colonisation of the lifeworld is to disrupt both the constant 'accumulation' and the 'archaeology' (i.e. layering) of knowledge. They imply that this prompts agents to find more innovative ways to engage the social world, and to temporarily 'opt-out' of the order of information. Such forms of innovation may inform the idea of a non-administered system of accountability that relates engagement (and praxis) to the possibilities for critical theory to contribute to general ontological shifts.

To go into more detail, Lash's (1994) position on reflexivity bears much in common with, and often draws directly from, the idea of a society defined through consumption (see also, Baudrillard, 1998, Bauman, 2001, and Ritzer, 2000). Common to many contemporary theories of consumption (as described by the cited authors) is the idea of information being carried aboard fast moving branded 'commodities'. In accountability research, this can be related to Mouck's (1995) account of the 'commodification of information', and the implications this has for the way reformist-oriented researchers think about those practices associated with accountability. Notably, different readings of commodification emerge in the sociological literature, giving different insights into the outcomes of atomisation processes. Marx's theory of value creation in capitalist societies draws attention to a structured process of commodification, which dissolves the traditional foundations of pre-capitalist societies. However, Baudrillard's (1998) 'Consumer Society' exemplifies a 'post-structuralist' reading, which is arguably more akin to Lash's interpretation of reflexive modernity. For example, Baudrillard argues that atomisation and individualisation are the outcomes of a frenzied pursuit of and desire to possess commodities. The problem is that this leads, in Baudrillard's rather 'pessimistic' analysis, to distinction and difference; and hence undermines the possibilities for solidarity to arise through interaction in the realm of consumption (or, indeed, anywhere).

The problem with this effect, and the driver of Baudrillard's analysis, is the idea that individualisation places consumption behaviour at odds with the inherently collectivist

nature of interaction. For this reason, many similar analyses of consumption have arisen from critical sociology, and have conveyed a more 'collective' narrative. Here, basic material and instrumental reasoning (i.e. the satisfaction of needs) is superseded by agents' apparent requirements to be members of a community. For example, Warde (1996) considers that the practices associated with consumption have come to adopt diverse purposes in modern capitalist society, and have become more expressive in their intent. He argues that consumption practices "permit people to express self identity, to mark attachment to social groups, to accumulate resources, to exhibit social distinction, [and] to ensure participation in social activities" (Warde, 1996, p. 304). Thus, the problems addressed in contemporary sociologies of consumption are in many ways similar to the problems previously associated with the enhancement of accountability and the pursuit of new measures for corporate social responsibility.

The idea of consumption practices being equated with political acts is likewise relevant to the study of accountability. Implied in Bourdieu's work is the notion that consumption practices hold associations to a particular habitus, which promotes distinction and differentiation within the socio-cultural space.<sup>22</sup> On the other hand, Bourdieu argues that all instances of a habitus are subject to a process that reverses the effects of atomisation. This process promotes solidarity within social communities, and provides agents with the tools to reconstruct social boundaries. While Bourdieu's work does not go so far as to advance a theory of consumption, it can be considered in the context of the more politicised approaches to consumption adopted by contemporary sociologists (see Klein, 2000, Lash & Urry, 1994, Warde, 1996). The links these authors hold to exist between consumption practice and political action are the basis for a reflexive theory of consumption. This theory has recently been considered as part of the discourse on reflexive social change, and as operating complementary to existing work (by industrial sociologists) on the effects of labour associations on economic production (see Beck et al., 2003). Indeed, production and consumption practices are often linked, in many respects inextricably, and therefore any process of reconstruction must consist of aligning the two with altogether new patterns of behaviour. Markets for ethical products may reflect one instance of this alignment (where production standards become the basis for ethical consumption), yet it is likewise true that other forms of consumer protest (i.e. boycotts, demonstrations, petitions) are another important strand.

The commonality derived from the aforementioned 'modern' theories of consumption relates to the fact that the 'expressive' component of commodities has become in many ways more 'significant' than the commodity itself (see for example, Baudrillard, 1998, Bauman,

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<sup>22</sup> This is most apparent in *Distinction* (see Bourdieu, 1984).

2001, Beck, 2001, Klein, 2000, Mwachofi, 2000, and Ritzer, 2001a).<sup>23</sup> Klein's (2000) 'No Logo' evidences this point by drawing attention to how powerful branding strategies have extended the boundaries of conventional understandings of consumption, and have created new points of engagement between corporations and their apparent stakeholders. In her analysis, the individualistic nature of consumption is confronted in the idea that agents manage the expressive component of goods and use this to demarcate their membership in social communities.<sup>24</sup> This draws attention to the importance of a 'philosophy of language' for understanding how power is reproduced through a process of social demarcation. Again, this idea is not altogether new in critical sociology. As Mwachofi's (2000) argues, while language "performs the role of affirming or negating existing social configurations" (ibid. p. 144), linguistic forms of analysis may still be more amenable to the application of a critical theory of consumption. Mwachofi implies that focusing on the general discursive nature of language, as opposed to the quasi-objective nature of information, is fundamental for appreciating how certain forms of consensus are established within consumption-based communities.

The commonality between a consumer society and an information order consists in the fact that both contexts problematise the unit of information as the dominant media for communication (see Lash, 2002). For example, Lash (2002) argues that the information order is the outcome of a process of 'informationalisation', itself heavily dependent on advancements in communication. His 'information order' is an abstraction that contains a dynamic for change rooted in technological forms of life. Here, political agents are less constrained by their ideological orientations (i.e. their respective positions in the political space), and are considered in terms of the manner in which they interact directly with the 'technological object'.<sup>25</sup> Thus, the transition to an information order happens in a similar manner to the transition to risk society (see Ch. 5). On the one hand, information (per se) is devalued as a way of rendering the world visible. On the other, a 'counter-reaction' arises following a process of collective adaptation, which ensures communication is re-embedded as a new form of (reflexive) critique and interaction is reinstated a way of regaining control of individual life-narratives. However, Lash's (2000) divergence from the abstraction of a risk

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<sup>23</sup> The intention is not to go into any more depth on the nature of consumption. Despite the commonalities that can be drawn between accountability practices and consumption practices, it was felt to be outwith the scope of the thesis to go any further with these theorists.

<sup>24</sup> Notably, Klein develops this idea with reference to 'culture-jamming' movements. This begins with the assumption that cultural products come to colonise the social world as they are incessantly fed to social agents through media 'pipelines'. The notion that political agents can attempt to 'jam' (i.e. block) these pipelines is presented by Klein as an appropriate strategy through which to intervene in the social world. The fact that she directs this intervention at corporations is what makes her analysis so relevant to the current discussion.

<sup>25</sup> Lash (2002) described technological forms of life (and their associated objects) as an altogether different perspective on the social world. This relates to the fact that communication technologies are becoming increasingly important for determining the 'life chances' of individuals going about their business within this world. Thus, the effects of marginalisation are not determined by class orientations, or by the location of agents within the respective hierarchy of capital, but by the access agents have to (reflexive) systems of information provision, processing and use.



society and towards one of risk culture is marked by his suggestion that communication also produces a collective narrative (see Lash, 2000, p. 22-24).

At this point, it could be argued that there is only a minor distinction between how reflexivity operates in the information order and how it applies to a risk society. Indeed, Lash (1994) begins from a position of agreement with Beck and Giddens, likewise noting that reflexivity relates to the increasing power of agency in structures. He then extends their arguments by articulating the new structural conditions of empowered agency. For example, in an information order (as distinct from a risk society) power operates more from a principle of 'exclusion' than 'exploitation'. Thus, the possibilities for change are determined by agents' ability to access pertinent categories of information and then link the processing of this information to purposive and directed action (see Lash, 1994, p. 120). Thus, Lash (1994) implies that the information order is distinguished by the fact that the 'imminence' of information undermines agents' abilities to reflect on informational objects.<sup>26</sup> This makes it hard (if even possible) for agents to decipher the implicit links between information and understanding, and hence from 'description/critique' to 'meta-narratives' (i.e. as general 'systems of belief'). Lash argues that fast-moving flows of information seldom provide agents with adequate time to invoke the heuristic of reflexive judgement. So, while social structures still recede in the wake of atomisation, they are replaced with flows of informational objects that have both a 'tangible' and 'intangible' mode of power (see Lash & Urry, 1994, p. 12). In the latter mode (as the basis of Lash's theory of hermeneutic reflexivity), informational objects are reinterpreted with reference to their associations with certain 'ways of life' within the political space.

Even following the incorporation of a theory of the aesthetic, Beck and Giddens apparently fail to note that reflexivity in turn creates additional contingencies in informational structures.<sup>27</sup> Thus, the problem with the 'scientism' of their analysis can be reformulated with reference to Lash's critique of information (see Lash, 2002). Firstly, strictly cognitive approaches to reflexivity do not explain how the epistemological shifts generated through critique subsequently bolster new modes of social cohesion. Vice versa, they do not explain how it is that social communities generate effective responses to the scepticism and distrust which pervades epistemological 'truths' (or 'truisms'). Thus, Lash is right to argue that models of 'epistemic' reflexivity have only a limited application in the

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<sup>26</sup> The principle of exclusion can be explained through Lash's (2002) concept of 'fast zones and slow zones', or 'wild zones and tame zones'. Fast, wild zones tend to be found in large networked cities, which become the hubs for the communicative technologies that control the flows.

<sup>27</sup> It could be argued that this relates to the 'scientism' implicit in their analyses: they portray reflexivity as a 'cognitive' process. For example, Beck and Giddens both assume reflexive critique is by the universal (reflective agency) and of the particular (the conditions of power or exploitation). Lash (1993) draws attention to how processes of aestheticisation and informationalisation create an additional space for reflexive critique, i.e. of the universal (modernisation processes) and through the particular (aesthetic and sign-based critique). Yet, he also interprets the aesthetic moment through a hermeneutic lens (see previous).

modern social world. As previously noted, the more recent attempts by these theorists to break from the 'scientism' of cognitive sociology have seldom advanced beyond the consideration of aesthetics as a new means to communicate critique (see Beck et al., 2003). As Lash & Urry (1994) note, the conditions of aesthetic critique (in Beck's risk society) arise not from accumulations of description, but from the "structured flows and accumulations of images, of expressive symbols" (ibid. p. 7). Thus, they remain structured in as far as they reflect a 'counter' to structure in 'counter-informational' products. Lash (1994) argues that moving beyond the idea of the aesthetic (as being another mode of representation) requires developing a better understanding of how 'aestheticisation' helps to establish shared meanings in community formations.

Lash (1994) argues that if cognitive reflexivity is a matter of monitoring the self, aesthetic reflexivity must provide access to the 'hermeneutic interpretations' that reconfirm the routine construction of meaning between the self and the other. This process of interpretation is augmented, in Lash & Urry's (1994) analysis, in sub-cultural and sub-political formations: "in the imagined and invented communities of late twentieth-century ecological movements (sic)" (ibid. p. 6). Thus, while aesthetic critique is embodied in, and the output of, these communities, the dynamic between the aesthetic and the hermeneutic moment can be seen to facilitate the construction and reconstruction of the communities themselves. With respect to accountability research, redirecting attention to this hermeneutic element could give weight to Lehman's (2001) idea that hermeneutic communication creates "a sense of belonging and understanding" (p. 232) in and through community-level participation and political intervention. Significantly, since hermeneutic forms of analysis do not privilege information as the dominant means of communication, they relocate the reflexive moment within dialogic communicative processes. This evidently would have several consequences for reformist oriented research on accountability, which remains tied to a mainstream approach that privileges non-dialogic and administered communicative forms.

Notably, Lash (1993) uses 'existentialist' sociologists such as Heidegger to inform his understanding of the process of hermeneutic inquiry. In his analysis, he links Heidegger's work to a form of sociological inquiry in which the entire realm of cognition is dispensed with. In its place appears a situated anthropological critique of the life-politics constructed around habitual conduct (see Lash, 1993, p. 13). However, to reformulate accountability practice from Heidegger's implied position could mean dispensing entirely with the idea of cognition.<sup>28</sup> This may not be so beneficial for reformist-oriented research on accountability

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<sup>28</sup> Heidegger advances an alternative take on social engagement in which political movements are only made meaningful "when the whole realm of discourse and reflexivity, the assumption of constant change and movement, is dispensed with" (see Lash, 1993, p. 13).

because it could provoke researchers to adopt an equally problematic position. At this position of non-cognitive engagement, the enhancement of accountability would be placed out of reach of any academic praxis, and would be cast adrift from both the discursive and the political space. While this may be the intention underpinning some post-structuralist theory, it is more often the case that post-structuralist sociologists adopt (like Bourdieu) a middle ground position. For example, a 'consensual' approach (to accountability research) would accept that accountability could operate (and be enhanced) via a cognitive process, yet would likewise maintain that (pre-cognitive) 'background practices' represent the hermeneutic component of a non-administered accountability. This assumes that the dialogic processes existing in the background of the social and political space could be interpreted in parallel to, and as underpinning, more grounded forms of reflection and action.

Thus, Beck and Giddens correctly inform a reflexive position on accountability that draws meaning from the relationship between institutional and individual practices and the dynamic administered between the cognitive and the aesthetic. However, an uncritical application of their theories would leave us with a framework for reflexivity that is somewhat discordant with reality. It would leave us with a model for accountability detached from the normalised dialogues that underpin the formation of radical peripheral movements. It has been implied above that a hermeneutic theory, applied to reformist-oriented accountability research, would provide a new way of looking at the complex base relations already established between corporations, institutions, sub-politics, and individuals. This would include drawing attention to the manner of these relations being sustained in the absence of procedure. This apparent shift from 'cognitive' to 'aesthetic' to 'hermeneutic' reflexivity is signalled as not only desirable but also necessary following the arrival of an information order.<sup>29</sup> To counter the feeling of dislocation evidenced in this order, agents adopt 'symbolic pointers' to the aesthetic 'ways of being' underpinning cognitive procedures, which subsequently reflect and sustain (hermeneutically) their engagement in community. Thus, in the same way that the emergence of sub-politics was the anti-thesis of Beck's risk society (see Ch. 5), the 'reinvention of community' is understood as the counter-principle to any process of informationalisation.

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<sup>29</sup> Within this order, categories of information are still subject to cognitive moments, yet reflexive action often emerges in contexts that leave little time or space for reasoned reflection. Agents respond to the contingency of information and communication structures by ceasing to engage the 'details' of the objects.

### 3. New ontological communities

It has been argued that the combined elements of a risk society and an information order demarcate the need to re-think how accountability practices operate through a hermeneutic mode of inquiry. The implicit suggestion has been that hermeneutic processes, if they are to operate as an effective strategy for transforming the social world, must help to reinstate community-building practices as a response to structural fragmentation and atomisation. Likewise, it has been suggested that this response must be enacted in such a way as to create an ontological space in which to advance a 'post-liberal' politics. The fact that post-liberal views have recently been applied in accountability research is unsurprising given the problem with a traditional liberal approach. Whether these become the new focus for reformist-oriented research on accountability depends on the perceived value of the 'communitarian' agenda that underlies these views. Following Lehman (2001) the idea that community can be reinvented, sustained, and shaped through the routine construction of meaning has many implications for the way in which we think about accountability and its possible enhancement. Thus, it could be argued that granting attention to hermeneutic processes as another strand of reflexive engagement allows for a more grounded analysis of 'communitarian' accountability (see also Held, 2002, Taylor, 1994, and Roberts, 2003). Significantly, these authors (like Lash) all draw attention to the conceptual dynamic that arises between the production of (aesthetic) critique and its dialogic and hermeneutic interpretation.

Two particular strategies for accountability can be applied to the task of making individuals aware of interdependencies. The construction of self and other-awareness can either refer back to the production of new categories of information, or refer forward to a dialogic process of engagement in community. Cousins & Sikka (1993) attest to the former strategy, where accountability is related to non-administered communicative practices, and "to the citizen's right to participate in the control of government, industry, trade unions, institutions of civil society, and their daily lives" (ibid. p. 53, emphasis added). This basic element of participation (i.e. agents gaining control of their daily lives) is important because production and consumption are co-operative processes that introduce interdependencies in everyday interaction (see above). However, given only the former strategy, the practices associated with accountability are directed at controlling the discretion of those in power by defining (from above) the needs, preferences and concerns of 'imagined' communities. Cousins & Sikka (1993) argue that the lack of 'objectivity' in information, coupled with more general contingency in structure, creates possibilities for agents to broaden the boundaries of what counts as information. They argue that doing so could have subsequent effects on how

power is distributed in the political space, in that “with different forms of information, competing discourses can be made more voluble” (ibid. 1993, p. 53).<sup>30</sup>

This tendency for mainstream accountability research to always refer back to the merits of information may explain why hermeneutics remains a relatively unexplored analytical approach. In the accounting literature, hermeneutic processes have been hypothesised as forming the base component of accountability (see Arrington, 1996, Arrington & Francis, 1993, and Lehman, 2003). However, significant gaps still remain between theory and practice, and there is still little sign of accounting theorists using hermeneutic theory to legitimate a new approach to the enhancement of accountability. This aside, several organisational theorists have come to apply a hermeneutic approach in the analysis of organisational communication and interaction (see, for example, Czarniawska-Jeorges, 1996, Munro, 1991, and Roberts, 1996). As has been argued previously, this draws attention to what Roberts (1991) refers to as the ‘back-corridors of organisational life’, and to how these spaces come to appropriate a more ‘socialising’ dimension of accountability (see Ch. 2). Notably, Roberts (1991) argues that common understandings are built and sustained through organic processes, and transpire into engagement through collective forms of action. This understanding has been used to explain how notions of ethos and trust are sustained in organisational networks and alliances, and as such how hermeneutic processes come to be implicitly associated with ‘dialogic’ systems of accountability (see Tomkins, 2001).

It could be argued that the formalisation of accountability, and the absence of spatial proximity between interested parties, has a negative effect on programmes and policies associated with the enhancement of accountability. Roberts (2003) considers this effect with reference to recent debates on corporate social responsibility, and contemplates the possible relation between the production of responsibility and the activation of a hermeneutic process. In this regard, Roberts aligns the problems of the mainstream liberal approach to enhancing accountability with the (ostensible) desire to explain how corporate social responsibility could operate across distance and be integrated within standardised systems of corporate reporting and disclosure. Significantly, he argues that such approaches are problematic because they imply that an administered system of accountability is the only means to respond to calls for social responsibility. Drawing on the ethics of Levinas, Roberts concludes that “codes and reports can be seen as no more than the empty expression of pious wishes, which in practice amount to a flight from responsibility” (ibid. p. 263). Thus if accountability across distance is undermined by an apparent need to formalise, proceduralise, and categorise responsibility, it could be considered important for

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<sup>30</sup> The voices of a community could be internalised into discourse in administered and non-administered communicative processes, and thus brought gradually to the forefront of institutional policy and individual modes of praxis.

accountability research(ers) to remain engaged at proximity. Taking up this position would apparently have implications for accountability practices because “local face-to-face relationships almost invariably exceed the purely ‘instrumental’ interests that structure them” (Roberts, 2003, p. 260).

Engagement at proximity, and with the needs of communities as the focus for action, may prompt reformists in this domain to adopt a hermeneutic position on engagement and praxis. Likewise, it may prompt them to develop new means to communicate dialogically and through the dissemination of ideas as well as information. Dialogic communication (as a strategy for praxis) would highlight the need to evaluate the extent to which community needs are addressed, reveal (through localised media) particular inequalities and needs, and bring marginalised voices into the foreground of debates. Although the idea that proximity encourages accountability is often contested, it is important because proximity serves a narrative as well as a calculative purpose. This draws attention to the fact that calculative routines are always associated with ‘associational’ routines.<sup>31</sup> However, while a theory of localised accountability practice may bear quite well in some settings, it does not tend to provide a solution to the problem of globalised corporate capitalism. Thus, the requirement to control for ‘social responsibility’ at an institutional level does not disappear. Roberts apparently evades this question, and opts instead for a non-institutional (post-structural) position, where despite the problem of scale, “such proximate local responsibility, nevertheless, represents the frail ground upon which anything like corporate responsibility can be created” (Roberts, 2003, p. 260).

It has been argued that a reflexive approach combines both structuralism and constructivism, and does thus not go to the post-structural extreme. Furthermore, Bourdieu’s implied position is such that dialogic forms of communication can arise at a localised level (i.e. non-institutional/non-administered) and can simultaneously feed the development of institutional frameworks. The issue at stake is the order in which this happens, and concerns, using Bourdieu’s terminology, the relationship between the ‘habitus’ and the ‘field’ (see Bourdieu, 1990a). For example, the previous chapter argued that an adaptive relation apparently operates between institutional and non-institutional structures and between the centres and the peripheries of the political space (or ‘habitus’). It may prove worthwhile – given the idea of hermeneutic reflexivity – to consider an additional dynamic operating between non-institutional structures and community formations. Whereas the former of these dynamics is supported by a position at the intersection of cognitive and

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<sup>31</sup> For example, it would be naive to suggest that family life is in all cases a ‘haven’ for accountability in a ‘heartless’ world. The statistics on abuse, betrayal, divorce, and so forth, would point to the opposite. However, it is evident that proximity (or propinquity) are more suited to a dialogic, and narrative function, than they are to a cognitive and calculative function. This is important only because it may create, as an alternative operational mode, new possibilities for accountability practices.

aesthetic inquiry, the latter requires an additional position at the intersection of cognitive/aesthetic and hermeneutic inquiry. This latter position equates with a potential model for accountability that is neither procedural nor administered. This supposes that away from the both the centre and the periphery, and in the 'background' of the 'field', communicative forms exist whose prime motive is to re-interpret (hermeneutically) the meaning of floating concepts like accountability and social responsibility.

Attention to the power of cosmopolitanism has prompted several theorists concerned with the globalisation of corporate power to begin traversing this ground of communitarian sociological and political theory (see Bowles & Gintis, 1986, Held, 2002). For example, Bowles & Gintis (1986) analyse the relationship between the economic and political space, and the apparent contradictions that exist between democratic participation in capitalist society. They advance the need for a 'post-liberal' (and neo-plural) model for participation that takes into account that much of the 'progress' experienced in recent times has been at the expense of an unprecedented accumulation of power in state and economy. The idea of a 'post-liberal' democracy attempts to right this wrong by restoring power to the hands of communities. This also involves (as Held argues) building a new understanding of citizenship in cosmopolitan society (see Held, 2002). Significantly, Held relates this to a 'cosmopolitan' movement, where any attempt to construct new social standards would require a significantly new position on corporate practice.<sup>32</sup> This position, he argues, would cease to take cues from geographically dispersed and unregulated markets (ibid. p. 60). Instead, he implies that the meaning of accountability should be continually drawn and redrawn from the traditions and cultures of global communities.

Lehman (2001) hypothesises a hermeneutic model for accountability as one that operates to relocate the background practices of the 'we' to the foreground of participative politics. In his analysis, institutionalised power is mediated not only through a critique of expertise, but through negotiation between experts and localised groupings. To interpret Lehman: accessing the idea of community can inform two particular dynamics. On the one hand, new modes of civility underpin and strengthen the projects of civil society, and the public sphere is 'internalised' as a way of informing expertise. On the other, the public sphere remains separate from institutional arrangements and social agents are 'encouraged' to intervene from an outside space. Thus, Lehman's shift to a communitarian position can be placed in context by thinking of it in terms of 'post-liberal' approaches to accountability. It has been argued previously that the traditional liberal approach can be informed by the

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<sup>32</sup> Cosmopolitanism refers to a process whereby organised groups of individuals with similar interests and objectives come together to demand change in localised governance structures. It draws attention to how social and ethical norms become established as universal requirements to be upheld and sustained. These attempts to link community-building practices to cosmopolitan processes, notwithstanding their importance, do not refer directly to the process whereby social norms are constructed. Thus, in Bourdieu's terms, they do not draw attention to how symbolic capital is augmented through certain forms of communication.

radical critique. The idea of accountability simultaneously existing in both institutional and non-institutional forms, and both of these forms being influenced by reflexive critique, renders the liberal position in one particular post-liberal form. However, post-liberal accountability is not only limited to institutional procedures being kept in check by sub-politics armed with powerful communicative media. It also informs a second dynamic, which concerns the movement between the peripheries of the political space and the level of community, and the relation between this movement and a hermeneutic mode of inquiry.

Significantly, the former dynamic is similar to that described by Beck and Giddens (see Ch. 5). It is limited by the extent to which the needs of communities can be articulated in administered communicative practices. This brings us back to a debate on epistemology, which while it is merited, does not grant full access to the ontological foundations of the communities themselves. For example, it was argued previously in the thesis that Beck and Giddens both assume the present and future of modernisation is defined by the dynamic of the risk problematic and a 'politics of the environment'. Despite 'risk society' containing adaptive structures that can be used by individuals to navigate social crises, Lash's work questions the potential of these structures to build political inventiveness through the reinvention of community. Significantly, Lash (1994) argues that Beck and Giddens articulate a 'politics of centre' in which accumulations of information in systems of expertise prompt new rationales to come into effect in a reflexive social order.<sup>33</sup> He also suggests (in his work with Urry) that given that aesthetic critique is the counter to cognitive description, critique finds its own counter in the communicative practices of 'sign communities' (see Lash & Urry, 1994). This draws attention to the 'uprooted' nature of modern, global society, and the necessity for radical politics to mediate their power through non-administered dialogues.

In a similar critique to Lash (1994), Rose (2000) argues that Beck and Giddens construct their particular understanding of reflexivity from a radical reading of social-contracting theory. Rose argues that in this abstraction, the status quo is rarely challenged, and what is to be is always derived from what already is (ibid. p. 1396). He implies that a truly post-liberal and communitarian political system would need to appear detached from any orientation towards the 'centres' of the political space. In view of this, Rose defines a communitarian position as one that helps to maintain the separation of community from representative politics. This separation apparently allows for 'radical' modes of governmentality to remain at all times connected to localised agendas. Rose implies that given this connection, the language of community could be used to locate new strands of

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<sup>33</sup> Here, the subjects of reflexivity are the institutions, the expert systems, the regulators, controllers and health and safety inspectors, who set the terms of accountability, who regulate certain activities on behalf of others. They become, according to Giddens, the "systems of technical accomplishment or professional expertise that organise large areas of the material and social environments in which we live today", and act in a "disembedding" manner, removing social practices and relations from the immediacies of context (Giddens, 1990, p. 27)



democratic participation amidst the authority of the state, the freedom of markets, and the liberty of the autonomous, rights-bearing individual. He crystallises this in the idea of there being a specific brand of politics (an “ethopolitics”), which operates in an “extra-political zone of human relations” (p. 1400). This space, in his post-liberal analysis, becomes both the new object and target for the exercise of political power. As he states, “ethopower works through the values, beliefs, and sentiments thought to underpin the techniques of responsible self-government and the management of one’s obligations to others (ibid.).

Following from this, Rose (2000) politicises a new branch of ethics in a radical mode of social behaviour. He argues that this approach transcends Foucault’s division between discipline and power. Expanding on Foucault’s terminology, Rose constructs a threefold division between “disciplinary power”, “biopower” and “ethopower” (see ibid. p. 1399). He suggests that these operate, respective, to individualise and normalise, aggregate and socialise, and to bind social agents within ‘self-governing’ communities. Thus, Rose also expands on Beck’s thesis (which implies ‘biopower’) and suggests that there could be an additional operational mode for accountability. This mode relates to the supposition that ‘ethopower’ represents a suitable model of political agency in a communitarian system of accountability. This supposition apparently concurs with Lehman (2001), who argues that accountability can be neither deferred to the “blind and impersonal forces of the market” (p. 266), nor “to procedural and representative structures which take decisions away from the community” (ibid.). This would suggest that accountability could be constructed as a technology that enables political power to be exercised from within the boundaries of a community.<sup>34</sup>

Previously, the thesis drew on Etzioni’s (1966) distinction between the ‘differentiation’ and the ‘epigenesis’ models of change (see Ch. 2/S. 2). In a more recent collection, Etzioni (1995) argues that the latter of these models is the basis of any communitarian agenda, and operates best when the forces of communitarianism and individualism are in balance. Etzioni’s (1995) analysis of communitarianism begins from the standpoint of individualisation. He argues that the ‘I’ and the ‘We’ are out of balance following long periods of economic self-interest and expressive (aesthetic) individualism. This imbalance is sustained in the context of procedural liberal politics, in which individual rights are privileged to the detriment of social responsibilities. Contrary to this, he argues that the communitarian agenda should be formed from the idea that “the role of those who are able to

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<sup>34</sup> The process of transformation facilitated through the deployment of ethopolitics remains the most elusive dimension to accountability. However, the arguments that have led the thesis to these conclusions are indicative of the need for such deployments as a way of activating accountability at the level of the community. In many readings of accountability, the habitus of practice is conceived of as depoliticised and functional, free from the effects of conflict or struggle. The foregone argument would suggest, in retrospect, that accountability is necessarily political. Accountability practices will always relate to a powerful game being reinvented through the language of civility and community, and the relationship between the bearers of capital and those over which they exercise governmentality and control.

discern such tilts is to seek to argue for balance” (see Etzioni, 1995, p. 19). This implies that certain forms of critical research are required to implement a ‘community-centred’ political movement, and to “urge fellow citizens, leaders, and policy makers to take the needed measures to restore balance” (ibid.). Significantly, Etzioni, along with many communitarian thinkers, locates responsibility for these processes in the hands of social critics, intellectuals, the independent media, and civic leaders (see also Taylor, 1994). Thus, he implicitly questions the possibilities for academic praxis and the possibilities (as Bourdieu puts it) for homologies to be constructed between the discursive and the political space.

This final debate brings us to a position from which hermeneutic processes appear significantly relevant to the study of accountability in modern capitalist society. Likewise, these processes play an important role in programmes and policies directed at enhancing the accountability of the modern corporation.<sup>35</sup> It has been argued above that if the terms of accountability could be negotiated through a hermeneutic process, new forms of accountability could arise that cast no requirement for agents to engage in cognitive behaviour. This would mean accountability has less to do with the liberal dialectic of rationality and the radical dialectic of reason, and has more to do with the background practices of ‘collective’ and ‘self-constituting’ action. Therefore, since hermeneutic ‘systems’ work in real-time yet in the background of a discursive space, they assist in providing a comeback to the modernist critique of ‘instrumental’ behaviour (see Taylor, 1994). Their analysis as part of accountability could assist the reformation of a political space that is currently undermined by the speed, ephemerality, and volume of information. It has been argued that the analysis of hermeneutic systems can be informed by Lash’s (1994) position on reflexivity. Were this to be applied to the general ‘communitarian’ movement in accountability research, such forms of analysis could also create the necessary links to the dynamics Bourdieu associates with ‘ecological’ reflexivity.

### Circumclusions

It was argued in the previous chapter (i.e. Ch. 5) that some of the problems with the mainstream liberal approach to enhancing accountability can be dealt with following the integration of a theory of ‘epistemological’ reflexivity. This could arguably shift the focus of reformist-oriented research: away from providing descriptions of practice that take the corporation as centre, and towards disseminating external and counter-expert critiques.

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<sup>35</sup> For example, the analysis of accountability as a lived practice and as a representation of group life would necessitate a hermeneutic approach. This approach could prompt ‘reformists’ in the discursive space to articulate new patterns of being and acting, and to consider how these patterns can be used to construct new boundaries for emerging systems of collective action.

Theories of 'reflexive modernisation' inform this radical epistemological position, recognising that there is often an intersection between descriptive and critical knowledge. The previous chapter used this position to map out a direction for reformist-oriented accountability research, and to guide it towards a new 'politics of praxis'. The current chapter, with the attention it has given to the hermeneutic element of reflexivity, has supplemented the epistemological basis of the general theory of reflexive order. It did so by questioning the extent to which accountability practices are embedded as orderly processes, and considering the degree to which 'disorganised capitalism' (c.f. Lash & Urry, 1994) embodies new opportunities for accountability practice. It was argued that 'hermeneutic communities' embed new forms of accountability in the give and take of social, political and ethical dialogues: in lifestyle choices, 'pedagogic' systems, and localised systems of political participation and intervention.

Arguably, the incorporation of a hermeneutic strand of reflexive theory would expand the theoretical basis for reformist-oriented research and move it beyond the pursuit of Habermasian ideals. For example, Lash (1993) argues that Habermas's theory does not fully explain modern reflexive society because it assumes that a 'politics of everyday life' would be grounded in rational discourse and cognitive reflexivity (see *ibid.* p. 13). This apparently leads Habermas to assume that the dynamics of social change are established when 'linguistically mediated dialogues' (within a discursive space) monitor and thus counteract the distortions arising in communicative systems. Relying on such premises may be misleading, especially when political action relocates to those spaces that pre-exist any formal, administered, system of accountability. Evidence of this reliance would possibly explain why existing research on accountability tends to marginalise the non-procedural technologies that underpin 'localised' systems of political action. It has been argued (above) that applying a cognitive theory to the enhancement of accountability may be counterproductive: and only lead to the reproduction of an 'ethic' of self-interest in the political space. This would bring us back to Bourdieu's critique of neo-liberalism as a 'struggle of all against all', where 'cynicism' ultimately becomes the norm of all action and behaviour (Bourdieu, 1998a, p. 102).

For example, Bourdieu (2003) himself argues that the problem with scientific and narcissistic forms of reflexivity is that they tend to arrive at 'prescriptions' for the examination of the 'producer' more than the 'product'. Thus, and when applied to reformist-oriented research on accountability, they more often than not succumb to the critique of accountability as administered 'from above'. Liberal approaches to the enhancement of accountability assume that the corporation is the producer and that only 'experts' can interact with the terms of production. Here, reflexive processes are limited by the capacities of agents to interact with structured 'categories' of information and 'contractual' systems of

rules. Aside from this, in his (1992) work with Wacquant, Bourdieu notes that reflexive dynamics can adopt three particular referents: 'institutional expertise', 'individual agency', and 'society' as a whole. Thus, and as has been argued above, the problems with a structuralist approach to reflexivity (as applied by Beck and Giddens) is that it equates 'society' with collective agency. That is, Beck and Giddens understand new forms of 'collectivity' and 'societalisation' in terms of the peripheral organisations which co-ordinate sub-political movements. In comparison, Lash (1990) draws attention to Bourdieu's understanding of 'ecological reflexivity', where it is the 'autonomisation' of discursive positions within the discursive space that creates the necessary links to the 'we' of community.

Since the 'reinvention' of community in (late) modern society is seldom directed by higher authorities, it can be analysed as an emergent strand of radical 'post-liberal' political action (see Lash & Urry, 1994).<sup>36</sup> Lash & Urry (1994) argue that there are many similarities between this action and the 'habitual' communicative practices adopted within ecological, cultural or lifestyle movements (see *ibid.* p. 316). This brings us back to the 'ethnomethodological' position on social analysis, and to the close links between a sense-making process and the production of accountability (see Ch. 2/S. 1). In their (1992) 'Invitation to Reflexive Sociology', Bourdieu & Wacquant stress the importance of this position, from which social action is apparently made 'accountable' via the deployment of 'ethnomethods'. Bourdieu argues that analysing these 'ethnomethods' could help to explain and give meaning to social experience, and could aid the reconstruction of experience and dialogue as 'mutually constitutive' processes (see Bourdieu & Wacquant, 1992, p. 37). It could be inferred from this that a 'post-liberal' society would again place new demands on accountability research. These demands could be met were researchers to begin reflecting on the communication of situated and 'habitual' behaviour constituted in groups, and begin explaining this communicative behaviour with reference to political communities. The chapter has highlighted the concepts that could inform this additional strand of research, and has explored how reformist-oriented accountability research could adopt the characteristics of Bourdieu's critical sociology by using 'hermeneutics' to analyse the lived practices associated with accountability.

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<sup>36</sup> These authors argue that the prominence of the 'signs' that fill the 'spaces' of social life renders participation in these movements endemic to modern society. They are no longer just the exception, and neither are they the new rule, but they represent a shift in the manner of 'doing' accountability that may challenge many of the taken-for-granted understandings of engagement.

## CONCLUSIONS

The thesis has explored discourses on accountability and the manner of accountability being enhanced as a response to demands for broader corporate social responsibility. Particular attention was drawn to the fact that reformist-oriented accountability research privileges a plural and liberal approach to enhancement, which poses problems in programmes seeking to establish 'participative' democratic links between corporations and their stakeholders. It was argued that the liberal approach to enhancing accountability is concerned, primarily, with the 'administration' of communicative practices in institutional rules and procedures. The dominance of this approach pushes reformists to impose boundaries on the discursive space and to restrict their analyses of accountability to those practices that weld with an 'information processing' methodology. This methodological approach poses problems for theory development and practice because it only refers to a 'state-of-affairs' in which information provision informs decision-making (in economic markets or institutional regulatory contexts). Responding to these problems, the thesis has drawn attention to how accountability operates as a lived organic practice, and has discussed how this operational form could be analysed via a 'sense making' methodology. The appropriateness of this methodological approach was established in part by demonstrating the conceptual links between discourses on accountability and theories of political action. These links were explained in terms of Bourdieu's 'logic' of practice, his approach to academic 'praxis', and via the dynamic he hypothesises between a discursive 'field' and a political 'habitus'.<sup>1</sup>

Several assumptions were cast at the outset of the thesis (see Ch. 1). First, it was assumed that what agents (including theorists, experts and lay actors) think of as accountability is pre-determined by their normative interests and by their affiliation to a particular way of life. Following Bourdieu, it was considered that these affiliations become embedded in the evaluative schemes of a habitus, and that these both enable and constrain the possibilities for political agents to pursue a 'normative' agenda. It was argued that these evaluative schemes influence how agents think other agents think, create 'self-awareness' within political groups, and prompt political agents to question the merits of their implied discursive positions. Subsequently, it was assumed that exploring the 'field-habitus' relation could assist in the development of a 'meta-theory'; to inform accountability research and aid

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<sup>1</sup> Bourdieu's concept terms of 'field' and 'habitus', and the interpretation of these as, respectively, a discursive and a political space, have significantly informed the development of the thesis. These terms were described in Ch. 1/S. 1, and related to Bourdieu's particular approach to praxis (i.e. as the link between knowledge production and 'purposive' political action).

it being progressed in line with apparent change dynamics. It was argued that this exploration could be guided by a theory of reflexivity, and by a conceptual framework that describes why it is that agents in the discursive space think and act within certain boundaries. Throughout the thesis, it was supposed that thinking about accountability in terms of reflexivity could produce a new framework in which to consider the many possibilities for critical research in this domain.

It was supposed that a reflexive approach to accountability research would draw attention to, aid the articulation of, and assist in the implementation of alternatives to the mainstream 'liberal' orientation.<sup>2</sup> The thesis developed this supposition by considering the manner in which ideas relating to 'engagement' have been previously theorised in accountability research, and by relating these ideas to a definition of praxis drawn from critical sociology.<sup>3</sup> It was argued, following Bourdieu, that the concept of praxis can be applied in conceptual and practical contexts, and can refer to the process whereby marginalised discourses are shifted inwards from the 'peripheries' of the political space. This idea of a dynamic between the 'centre' and the 'periphery' was explored with reference to Bourdieu's broader conceptual framework. This included his thoughts on critical theory and methodology, and his acute manner of demonstrating how critical sociology could be used as a tool for political mobilisation and intervention. It was argued that to think about accountability in the manner recommended by Bourdieu necessitated several changes to the dominant (somewhat 'empiricist') approach adopted in much reformist-oriented research. For the most part, the thesis considered these changes by problematising the practices commonly associated with the enhancement of accountability and their relevance in a more general 'field of cultural production'.<sup>4</sup> This critique was developed by drawing on Bourdieu's framework for knowledge production via an epistemological hierarchy. It questioned the dominant epistemological basis from which corporate practice is made more visible, and disputed the merits of the hypothetical links suggested to exist between enhanced corporate reporting and gains in accountability.

It was argued that sociological questions relating to 'how', 'why' and 'for whom' social practice operates could be interpreted, for the purposes of the thesis, via the 'structure-

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<sup>2</sup> For example, it has been argued that a liberal approach to enhancing accountability dominates the development of programmes and practices related to the pursuit of broader corporate social responsibility. Thus, a reflexive approach would be geared towards changing how the mainstream thinks to the way it may be necessary for them to think in order to change the dominant discourse on corporate social responsibility under modern capitalism.

<sup>3</sup> The decision to analyse previous research on accountability through the lens of critical sociology prompted questions to be asked with respect to 'how', 'why' and 'for whom' social practices operate. Likewise, it meant particular attention being allocated to the dynamics around which given answers (to these questions) can be considered in the context of political action.

<sup>4</sup> Bourdieu argues that social research is never conducted in isolation from the cultural world, and that knowledge production in an academic field is generally tied to the production of cultural objects in a broader discursive space. It was suggested in the thesis that this approach to social-scientific research was particularly pertinent in the context of accountability, where there is an implicit link between knowledge production on the subject and the production of particular forms of communication.

agency' dualism. This dualism draws attention to the degree to which structures (i.e. institutional rules, procedures, or administered communicative practices) determine the actions of agents in the political space. From an early point in the thesis, the relationship between structure and agency was interpreted in terms of the associated link between cognitive activity and individual and social praxis. The question raised was considered a methodological question, and was related to the split between deterministic and non-deterministic (voluntarist) models of structure-agency interaction. On the one hand, it was argued that deterministic models are often 'overdetermined' and therefore leave little space for agency to participate in the 'structuration' process. On the other, it was noted that voluntarist models are often taken to the extreme of methodological individualism (i.e. are underdetermined) and inform the rather suspect idea that structural conditions are consequential to the informed behavioural responses of individual agents. Throughout the thesis, and following Bourdieu, meaning was drawn from a 'consensual' position. From this position, the problems of determinism were related to the 'institutionalisation' of accountability, and its administration from above in hypothetical social contracts.<sup>5</sup> Vice-versa, the problems of voluntarism were related to the supposition that accountability is enhanced when individual agents are provided with (ostensible) 'decision-useful' information on social conditions.

It was assumed in the thesis that applying the structure-agency division in more 'situated' analytical contexts could shed light on many of the current problems with accountability research linked to programmes for broader corporate social responsibility. The need for a more situated approach was defended early on in the thesis and with reference to recent discussions on social-scientific research methodology (see Ch. 1/S. 2). Significantly, the degree to which this approach informs a considerably new type of accountability research was demonstrated in the production of a 'stand-alone' empirical account, which accorded with Bourdieu's particular style of 'empiricism'.<sup>6</sup> The style of this account was legitimated with reference to alternative forms of knowledge production commonly associated with a reflexive theory of modernity. Drawing on other sociologists closely linked to the development of this theory, the thesis drew attention to the conceptual movement between 'cognitive', 'aesthetic', and 'hermeneutic' forms of reflexivity.<sup>7</sup> Two

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<sup>5</sup> The idea of a social-contractual form of accountability was discussed in Ch. 3/S. 2. This was related to programmes and policies to enhance accountability through formal, command-and-control, and legislative systems of regulation. It was argued that the dominant liberal approach to accountability approaches these systems in terms of their related requirements for enhanced corporate disclosure. Thus, liberals assume that social capital (c.f. Bourdieu) can be augmented following the mandatory production of more information on corporate practice.

<sup>6</sup> The unconventionality of this style is most apparent in 'The Weight of the World: Social Suffering in Contemporary Society' (Bourdieu et al., 1999). The previous 'Intermission' was defended as a similar approach, where a situated account was developed with the view to recognising the author as an agent in the social world. This reflected a critique of the 'universal' (i.e. conditions of modern capitalism) through the 'particulars' of everyday life.

<sup>7</sup> These theorists included, for the most part, Beck, Giddens, and Lash. It was noted that while Bourdieu develops a reflexive theory in order to explain the dynamics of a discursive space, these authors develop a theory of 'reflexive modernisation' as a means of hypothesising the conditions of a new social order.

particular dynamics were analysed and considered in the context of accountability practice. These consisted of a cyclical movement between the cognitive and the aesthetic, and a similar oscillation between the aesthetic and the hermeneutic. The interpretative and behavioural forms apparently established in each cycle were shown to inform the complex relation between political agents and political participation. Thus, it was argued that attention to these dynamics could inform reformist-oriented research on accountability, and could augment the idea of institutional change being 'pre-empted' by knowledge produced in a social, political, or cultural community.

In conclusion, several parallels were drawn between Bourdieu's approach to critical sociology and the proposed development and application (in accountability research) of a general theory of reflexivity.<sup>8</sup> It was argued that knowledge of the different operational modes that can be adopted by reflexive processes could be used to inform the various dimensions at which accountability is (or could be) enhanced. This would then yield a better awareness of the boundary conditions under which programmes for corporate social responsibility are 'hypothesised' and 'applied'. Bourdieu's manner of conceiving the shift between hypothetical and applied practice was proposed as distinctly different from the conventional wisdom. He demonstrates this 'unconventional' approach in his (1990) 'Logic of Practice', where he argues that "practice has a logic which is not that of the logician" (p. 86). Instead of 'embedded' (i.e. historical, expert) knowledge being the core ingredient of institutional reform, Bourdieu argues that it is individual agents' ability to develop an 'embodied' sense of practice (i.e. a 'feel for the game') which aids their attempt to improvise around institutional structures. Notably, Bourdieu relates this sense of practice (lit. trans. 'sens-pratique') to the use of more situated knowledge as a means to augment symbolic capital.<sup>9</sup> Indeed, the concept of symbolic capital best reflects how discursive power is mediated in light of social conflict. Its production could help to mobilise responses to emergent social crisis by using knowledge production to co-ordinate the interests of sub-political and non-institutional groups.

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<sup>8</sup> Of note is that a general theory of reflexivity, and its application as a framework for social change under modern capitalism, has been forecast to increase in importance in the immediate future (see Beck et al. 2003). Indeed, these authors argue that there are few alternative critical theories that offer such explanatory depth.

<sup>9</sup> It was argued in the thesis that the production of symbolic capital feed not a cognitive but a hermeneutic process, which has less to do with translating information into informed decision making and action. In Bourdieu's framework of capital, symbolic capital reflects a means to influence the way agents think about the discursive space. It differs from the other species of capital in that its augmentation does not demand information to be provided. Instead, its production relates to the dissemination of 'signs', which signal new interpretations of the possibilities for change. A critical theory, for example, could be interpreted as a vehicle for such processes; that is, a means to communicate knowledge of alternative categories of perception, interpretation, action, and so forth.



## 1. Exposition of arguments (in retrospect)

The thesis was divided into two discrete parts, each of which focused on a particular aspect of Bourdieu's sociological work. The first part (which consisted of the opening three chapters) interpreted this work in terms of Bourdieu's 'methodological' critique. The second part (respectively, the latter three chapters) evaluated Bourdieu's explicit proposal for an alternative, and apparently 'reflexive', theory of and approach to social change. It was argued in 'Part I' (Ch. 1-3) that the discursive context for 'middle ground' debates on accountability intimate that it is unlikely for effective theoretical or political frameworks to be produced that promote or 'enhance' the accountability of the modern corporation. This was assumed the case regardless of how accountability is conceptually defined or aligned with systems of information provision and apparently informed use. Subsequently, it was argued in 'Part II' (Ch. 4-6) that the limits of the dominant, middle-ground, liberal discourse on accountability cannot be overcome by iteratively refining the 'terms-of-reference' of the various internal debates on enhancement. Instead, it was considered that what is now required (aside from and including this refinement) is a different manner of approaching knowledge production on accountability. This alternative approach was constructed using the lens of reflexivity, and was discussed in tandem with an exploration of sociological work on reflexivity as it applies to methodology, theory development, and praxis.

Chapter 1 drew attention to a pertinent methodological discussion on procedural and non-procedural research approaches. This discussion was related to the suggestion that a procedural approach to accountability (in research and practice) fails to acknowledge the 'socially constructed' nature of the subject, and consequentially, misguides knowledge production on the enhancement of accountability. It was argued that 'middle ground' reformist research displays a particular disposition, which relates to the use of 'information processing' metaphors and results in an over-reliance on the formalities of rules and procedures. This context, or the research methodology it legitimates, was discussed with reference to Bourdieu, and was related to his sociological critique of 'reproduction'.<sup>10</sup> Particular attention was given to the manner in which Bourdieu deconstructs the 'neo-liberal' discourse on order and locates neo-liberalism as the driver of economic and institutional stasis. The relevance of Bourdieu to the study of accountability was ascertained by emphasising how this dominant 'way of life' sets boundary conditions on what can be imagined in the discursive and political space. From this position of emphasis, several reasons were proposed for why accountability does not always operate as predicted via

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<sup>10</sup> Bourdieu's critique of reproduction was considered the 'backbone' of his critical sociology. Much of Bourdieu's sociological work was geared towards exposing the fact that modern social structures are less amenable to change, and tend to operate to reproduce the terms of their original conditioning (see Ch. 1/S. 4).

conventional methodologies, and for how this situation could be rectified through non-procedural research.

Chapter 2 considered the extent to which critical research on corporate social responsibility can be informed by the 'accounting' and other relevant 'business-related' literature on accountability. Bourdieu's understanding of the use (and abuse) of 'epistemological capital' was used to position the various 'dimensions' of accountability considered in previous research. Distinctions were made between different approaches to accountability, and 'dualisms' were used to highlight the discursive and political conflicts surrounding such notions as social responsibility.<sup>11</sup> Accordingly, the review of previous research verified the fact that 'liberals' interpret the 'discharge' of responsibility in such a way that they legitimate enhanced disclosure practices as an efficacious means to 'enhance' the accountability of the modern corporation. The problems with existing research were diagnosed with reference to an apparent distinction between 'mechanistic' and 'organic' systems of accountability. It was argued that the former of these apparent system types dominates the liberal approach, and relates to information being processed with reference to social-contractual obligations. Likewise, it was noted that the latter avoids the problems associated with this relation by referring to accountability as a 'sense making' process whereby power is exercised when agents come to negotiate the terms of accountability. Responding to this, the chapter considered the more organic alternative, and drew on those elements of 'critical accounting' theory that highlight the congruence between social practices, cultural critique, and agency-level participation in the social construction of reality.

Chapter 3 explored in more depth the dynamics of the discursive space related to corporate social responsibility and its conformance to different positions on the 'enhancement' of accountability. This was done by 'mapping' three distinct discourses on accountability, and constructing a taxonomy in which to ground the previously articulated diagnosis of the problem. Specific segments of the literature on the enhancement of accountability were explored with the view to explaining the relations between these discourses, and their individual relation to the development of 'communicative' practices. Two central discourses were derived, which were related, respectively, to 'neo-liberal' and 'liberal-democratic' positions on accountability.<sup>12</sup> Both liberal positions, and their close association to the development of a 'social accounting' project, were identified as dominant narratives on reform, both of which come to be applied through a 'centrist' politic. In

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<sup>11</sup> It was supposed that to understand the evolution of such notions as 'corporate' social responsibility there was a prior need to consider how these notions are rooted in political theory. This drew attention to the idea of their being a political balance between economic rights and social responsibilities, which has been hypothesised in different ways from within different political abstractions.

<sup>12</sup> These discourses were also discussed in terms of a 'combined' liberal approach, in which the latter is considered as a viable extension to the former.

response, it was noted that critical (accounting) theorists sometimes derive alternatives to the dominant liberal 'politic' by advancing a peripheral critique of the discursive space. As was argued, this leads them to theorising (albeit conceptually) a 'radical' position on accountability that can be likened to Bourdieu's position on political participation, democracy, and institutional reform.

Chapter 4 outlined a conceptual framework within which to locate the philosophical epithets of a radical approach to accountability. This framework drew on Bourdieu's direct references to reflexive processes, and used them to explain some of the main difficulties signalled in the research domain. It was argued that these difficulties begin with a theory of 'legitimation', which informs the idea that many programmes and policies associated with enhancing accountability do more to legitimate (than they do to reform) corporate behaviour. In response to this, an alternative perspective was developed which drew on the distinctions between Giddens's (1984) model for 'structuration' and the more dynamic process that Bourdieu (1991) associates with 'mystification' and 'demystification'.<sup>13</sup> It was argued that Giddens's model of structuration embodies an institutional orientation that reinforces the role of expert systems in the relation between social actions and institutions arrangements. On the other hand, it was posited that Bourdieu's understanding of reflexive critique could be seen as a more appropriate interpretation of the structuration process. This drew attention to 'alternatives' to the conventional liberal approach to accountability, and considered the degree to which these alternatives could be evaluated in line with Bourdieu's thinking on reflexivity.<sup>14</sup> It was argued, via Bourdieu, that these alternatives, were they to be reflexive, would facilitate a system of accountability in which reflexive critique is produced in practices that operate somewhat independent of their targets.

Chapter 5 drew attention to the various programmes of social resistance theorised by critical sociologists and used to aid the construction of a new discourse on reflexive social change. The integrated work of several sociologists (i.e. Beck, Giddens, and Lash) was incorporated into the thesis and used to inform the idea of a social and political space characterised by 'self-adaptive' relations between institutional and non-institutional agents.<sup>15</sup> Using Beck's theory (and the similarities between Beck and Giddens) as a baseline for examining reflexive processes, the chapter evaluated the extent to which accountability can

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<sup>13</sup> It was noted that the concept of 'mystification' is in fitting with the French tradition in critical theory. Other French critical sociologists, including Derrida, Barthes and Latour, all developed the concept that modern life under capitalism is only sustained via the production of myths. These have the indirect effect of legitimating extant social conditions, and making them appear as the norm. It was noted that Bourdieu not only draws on the French tradition that preceded him, but also developed a counter-principle in the concept of 'demystification' (see Bourdieu, 1991).

<sup>14</sup> These alternatives included recent developments in the area of (external) social audit, and the related practices of 'silent' and 'shadow' social accounting. These were considered in terms of their possibilities for informing what Tinker and Gray (2003) describe as a new 'politics of praxis' in the research domain.

<sup>15</sup> Particular attention was directed at the ideas communicated through Beck's (1992a) metaphor of a 'risk society', in which the political space apparently consists of 'informed' individuals who create powerful means to evaluate expert knowledge. These conditions were incorporated into previous debates on accountability, and related to the practice of 'epistemological scepticism'.

be applied in a manner that ensures it evades being 'captured' by expertise. It was argued that Beck informs the idea that new forms of accountability emerge following atomisation, when individuals take measures to reconstruct their own biographies and re-enact their life-narratives.<sup>16</sup> These reconstructions and re-enactments apparently occur through new forms of social intervention, where new communicative modes are used to direct purposive action.<sup>17</sup> Expanding on this idea, the chapter also explored Lash's contribution to the debate on reflexive modernisation.<sup>18</sup> This drew attention to the idea that cognition often extends to incorporate the aesthetic; in other words, aesthetic modes of communication help social agents to manage the complexity of a social world pervaded by information. It was argued that Lash's position informs another dimension of reflexivity that holds more in common with Bourdieu's understanding of reflexive critique. This position, it was implied, could be used to inform alternative approaches to enhancing accountability, which are testimony to the distinction and relation that Bourdieu establishes between expert ('scientific') and individual ('narcissistic') reflexivity.

Chapter 6 explored the idea that the procedures of cognitive and aesthetic accountability are always underpinned by a non-procedural form of hermeneutic interpretation. The hermeneutic cycle was applied to accountability through the notion of 'dialogic' communication.<sup>19</sup> It was argued that such forms of communication could be seen as an integral part of accountability in that they form the base element of cohesion in social communities. They reflect back on what ethnomethodologists describe as the 'feeling' of belonging, mutual understanding, solidarity, and trust, that are the base components of social cohesion. The final piece of the jigsaw was inserted into previous arguments by reflecting (back) on this idea, and by considering whether a hermeneutic approach would bestow accountability research with a better understanding of corporate-stakeholder relations. Attention was drawn to the fact that these relations, and their associated systems of accountability, are often sustained in the absence of procedures.<sup>20</sup> It was argued that this situation is often overlooked in the construction and legitimation of a liberal approach to

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<sup>16</sup> Atomisation refers to the breakdown of traditional social structures, the withdrawal of the state, and the creation of a (ostensibly) autonomous individual agent. Atomisation follows the 'neo-liberal' doctrine of freedom, which is discussed in more detail in Ch. 3.

<sup>17</sup> Here, new forms of counter-expert knowledge accumulate around the peripheries of social fields, and innovative techniques allow this knowledge to augment social capital. This creates new epistemological ground in which to negotiate embedded contracts and reform institutionalised procedures.

<sup>18</sup> The social order Lash (1993) outlines in 'Reflexive Modernisation – The Aesthetic Dimension' (1993a), and with Urry (1994) in their 'Economies of Sign and Space', is in fact a society characterised mostly by 'disorder'. Lash (1993) argues that Beck (like Giddens) only theorises a particular strand of reflexive cognition: where critique is by the universal and of the particular. Thus, Beck apparently does not account for the fact that while traditional institutions may recede in the wake of atomisation, they are replaced with quasi-autonomous, yet still fully administered, information structures.

<sup>19</sup> Dialogic communication can be thought of as involving a certain form of information that is non-descriptive, non-administered, and less coercive in its effect, and which embodies the principle of polyvocality. This draws on the idea that often communication does not try to disrupt embedded knowledge, nor does it place embodied critique in opposition to embedded description, but conveys a sense of ontological 'being in the world'.

<sup>20</sup> This argument was built by leaving aside notions of field and capital, to focussing instead on the idea that 'background dialogues' operate to build shared meanings through the habitus of lived practice.

accountability. Indeed, it was noted that the more liberal theorists attempt to link the enhancement of accountability to an information processing methodology, the more they disconnect it from the dialogic processes that establish themselves prior to any cognitive reasoning. This created a new point for consideration; that repositioning 'enhancement' in line with a 'post-liberal' approach would require re-connecting accountability research to these pre-cognitive and non-procedural processes.

The concluding chapter (and the thesis as a whole) ended by drawing on 'communitarian' sociology and political theory, noting how it provides insights into the reinvention of community as it occurs perpetually in late modernity.<sup>21</sup> It was argued that this body of theory helps to establish a theoretical stage from which ideas of community and citizenship can inform alternative approaches to accountability (that could be applied at the level of the modern corporation). As noted, a 'communitarian' approach would also inform a critical theory, and would direct critical research on points of engagement between agents in the political space (including theorists, educators, corporations, consumers, and activists). This would subsequently restore a base understanding of how accountability exists as the lived experience of a community.<sup>22</sup> It was argued, and in conclusion, that the 'language' of community can be used to locate new strands of radical participative democracy, which operate in a 'sub-political' and 'non-institutionalised' space. Attention to these strands could inform recent calls for a 'community-centred' approach to accountability, and could provide a framework for critical research seeking to understand the needs of a community and refocus these needs as targets for political action. As was argued, this would then forge the conditions for Bourdieu's 'ecological' reflexivity (as distinct from scientific and narcissistic forms), and the necessary connection to the critical anthropology that is the basis of Bourdieu's praxis.

## 2. A reflection on the habitus

Earlier today (12<sup>th</sup> November 2004), I paid a visit to the 'Glasgow Film Theatre' to see, for the second time this week, the award winning Canadian documentary film – 'The Corporation'. This documentary, derived from Bakan's (2004) thesis, has been lauded by film critics, civil-society groups and prominent social commentators, and for several

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<sup>21</sup> This drew, in particular, on the work of Etzioni, Rose, and Taylor, and their manner of theorising a model for political agency that operates at the level of a social or cultural community. Notably, these theorists were seen to collapse the division between the individual and the collective that is the limiting factor in Beck and Giddens's analysis of reflexivity.

<sup>22</sup> This was linked to a hermeneutic discourse on accountability, in which the possibilities for non-procedural and dialogic practices are reconstituted as a core consideration. This discourse, still embryonic in terms of accountability research, has been applied to contexts defined by the proximity of interaction and 'polyvocality' (see Bebbington & Thomson, 2003, Lehman, 2001, and Roberts, 2003).

pertinent reasons. These include the fact that takes a textbook deconstruction of the 'modus operandi' of powerful global corporations and translates this seamlessly into a big-screen cinema experience. In doing so, it provides a pointer towards one of the many ways to mobilise critical research on corporate social responsibility.<sup>23</sup> For two-and-a-half hours, the documentary details the initial and long-term problems that have followed the construction of an operational mode for the modern corporation that couples limited public liability with an obligation to maximise returns to shareholders. It describes these problems in terms of the tendency for corporations to 'plunder' natural resources, to disregard (or deny) social responsibilities, and ensure (perhaps deliberately) the institutionalisation of a limited system of economic democracy and democratic accountability.<sup>24</sup> Thus, using the form of the documentary, Bakan conveys the idea that the limits of accountability stem from the supposition that adequate accountability is produced in the market. They advance this idea by drawing attention to the neo-liberal discourse on market economics, and how it leads many to believe that social preferences are reflected in adaptive market prices, and consequentially, that 'win-win' solutions equate with democratic change.

The documentary was based on empirical evidence gleaned through interviews with key players in the debate on corporate social responsibility.<sup>25</sup> For example, the market-based approach to corporate responsibility was defended by Milton Friedman himself, former 'nobel prize' winner for economics, and champion of the neo-liberal position on social development. The interview conducted with him was presented in such a way as to cast doubt on his implied interpretation of the boundaries of macro-level accountability, and to question the relevance of this position given the apparent social conditions. That is, the neo-liberal position on accountability was exposed through the documentary as the theoretical basis from which the current corporate form justifies its role in providing (ostensible) consumer-sovereign economic democracy. In subsequent interviews, the rhetoric of neo-liberals was juxtaposed against those of progressive social commentators – some of who aligned themselves with 'liberal-democratic' solutions, and some of who adopted a more 'radical' position. These interviewees included critical sociologists, experts from various public-interest research groups, critical academics, corporate spies, whistleblowers, and

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<sup>23</sup> Impartiality is, without any apologies from its makers, categorically absent from the film. Unlike the book, this is far from a cost-benefit analysis of the peculiar organisational form that is the legal corporation. No attempt is made to argue the case for corporate freedoms, or for corporations to be bestowed with social rights consistent with those of legal persons, citizens, and democratic stakeholders. Much to the contrary, the primary objective of the film is to disseminate a succinct critique.

<sup>24</sup> Powerful images were used to highlight the decline of every essential planetary life support system – fresh air, clean water, bio-diversity, etc. This use of the aesthetic as a form of critique appeared more fitting – than, for example, a numerical 'sustainability account' – for expressing the immeasurable magnitude of the problem. They reminded me of the images collated together in Unep's "International Photographic Competition on the Environment" – an exemplary visual account of the immanence of environmental pollution and degradation.

<sup>25</sup> The documentary contained an unprecedented collection of face-to-face interview data: rendered in such a way as to highlight the different positions adopted by important figures in the debate on accountability. The voices of top CEOs, policy analysts, economic theorists, philosophers, political scientists, and activists were juxtaposed in such a way as to convey a definition of the problem.

'enlightened' company directors. In conclusion, the documentary elucidated on the strategies adopted by popular political activists (of the likes of Michael Moore and Naomi Klein). Interviews with these individuals were imported as a means to emphasise how organised groups of activists are continually inventing new means to halt the erosion of accountability.

In one respect, sitting through the documentary for the second time left me with the feeling that I should possibly have chosen this form of knowledge dissemination over the writing of a thesis. In another respect, it prompted me to question whether the intricacies of the documentary would have made as much sense to me had I not written the thesis prior to my viewing. Either way, the form of the arguments conveyed on the screen reassured me of the need to reconsider again those practices associated with the enhancement of accountability, in particular the practice of disseminating a critique of corporate practice. Furthermore, the documentary prompted me to reconsider how this practice could be best actualised in a political space defined by 'post-liberal', 'neo-pluralist', and 'communitarian' theory. With reference to this, it has been argued in the thesis that the 'reflexivity' of the political space, were it to be realised, would ensure corporate power was kept in check using various methods of intervention. This would apparently ensure this power was maintained in balance with 'constituent power', and subject to multidimensional processes of transformation.<sup>26</sup> As was noted in the documentary, and as implied through the thesis, these processes are initiated from both liberal and radical positions. They occur via litigation, legislation and regulation, and likewise through political protest, direct action, and community building practices.

A final example of this appeared to me as I parted from my second viewing of this documentary. I noticed that in the café at the small arthouse cinema showing the documentary there was also some illustrations hanging on the wall. These resembled the 'adbusting' exhibition that had, the previous year, been hung in the gallery at the back of the coffee shop (that was the setting in *Intermission/S. 2*). This particular exhibition was titled 'Subvertise: Exposing the Corporation'. It was described (in the film theatre brochure) as one example of 'the art of cultural resistance' (see GFT brochure, Nov. 04). It contained contributions from local artists, as well as international works commissioned through ActionAid's 'Brand Nasty' campaign.<sup>27</sup> My favourite was the image of office workers in Tokyo, wearing smart suits and smog masks, cycling past a Shell billboard. Notably, the opening of the exhibition had been timed to coincide with the premier of the documentary, which was

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<sup>26</sup> The notion of "constituent power" (see Negri et al., 1999) was described earlier in the thesis (see Ch. 2). It consists in the idea that despite the colonisation of the political centre, peripheral movements still find means to disrupt the given balance of power. See, for an interesting example, "The Ourganisation Project" – an open-access web site aiming to build an ongoing resource, archive and tool of collective investigation into the issues of self-institution (see [www.ourganisation.org](http://www.ourganisation.org)).

<sup>27</sup> For more information on the ActionAid campaign, see [www.actionaid.org](http://www.actionaid.org). The point of the campaign is to expose the activities of large multinational corporations, and their effect on society, using creative forms of media, including public art projects and gallery exhibitions.

being informally marketed through a global network of activists, civil-society organisations, and consumer groups (co-ordinated around the cyberspace hub of [www.thecorporation.tv](http://www.thecorporation.tv)). Therefore, and in the last few days, I have distributed handfuls of flyers and badges advertising the documentary. I have sent emails to every email address in my address book, and told everyone I know by every other means (including my grandmother), that they must make every effort to see the documentary. I have put up a notice on the wall of the coffee shop in which I now work – a recommendation from our small community of staff – recounting its merits and urging our customers to go see for themselves. Last week I took this action to another level and ‘busted’ my first billboard advertisement.<sup>28</sup>

Significantly, the ‘solutions’ outlined throughout the documentary followed a similar pattern to those I have attempted to establish in the thesis. On one hand, Bakan’s feature-length intervention draws attention to how the ‘revival’ of accountability demands new legislative mechanisms, new forms of stakeholder regulation, and a shift of emphasis in policy discourses. These ideas are described in more detail in their book: ‘The Corporation: The Pathological Pursuit of Power’ (Bakan, 2004). The arguments contained in the thesis have sought to outline the possibilities and limitations of these various responses to the corporate-level abuse of power. This has included the tendency for many apparent solutions to be only partial and reactionary, to replace the idea of best practice with one of minimum compliance, or to be rendered formative in a political climate that favours corporate deregulation. In response, the thesis has detailed the necessity of ‘better’ (i.e. more reflexive) institutional responses, if only so that new forms of accountability can be sustained across distance. On the other hand, the documentary (as does the thesis) indicates how the enhancement of accountability also demands ‘non-institutional’ responses, which are geared towards communicating a succinct critique of institutional solutions.<sup>29</sup> The thesis has outlined the possibilities emerging from this alternative narrative, and has considered the capacities of civil-society, critical academic and sub-political movements to prompt situated responses to particular occurrences of what is perceived as malpractice.

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<sup>28</sup> This was a billboard advert for the new Jeep (4-wheel drive SUV) located down the street from where I live. There was an image of the car at the top of a hill somewhere, covered in mud. The caption read “Jeep: The Original Four Letter Dirty Word”. I borrowed some ladders and a can of spray paint, and proceeded to put a line through ‘Jeep’ and replace it with ‘Smog’.

<sup>29</sup> Of note is one interview with globalisation activist Vandana Shiva, and her reflections on the ‘think local act global’ campaign against the genetically modified technology of seed producers like Monsanto. (Shiva’s book, “Stolen Harvest” was in fact the first book I read at the outset of writing the thesis.) Shiva recounts the manner in which a global network of activists managed to co-ordinate an intentional intervention into stopping the spread of ‘terminator’ technology. Moreover, she champions the way in which local agricultural communities around the world defied these corporations, and established seed exchange schemes that would maintain long-term seed diversity throughout the world.



### 3. Limitations and Contributions

It has been argued that accountability can be interpreted as a lived organic practice, which operates in both the 'foreground' and the 'background' of everyday social and political life. In this sense, accountability practices can be associated, respectively, with a 'tangible' and an 'intangible' mode of power.<sup>30</sup> Throughout the thesis, the relation between these two modes has been explored with reference to a 'sense-making' methodology. The aim has been to explore the discursive space from which accountability research draws meaning, explain the mode of power associated with discursive positions, and evaluate these positions with reference to 'illustrations' of practice. This process was reflexive in the sense that the illustrations themselves prompted further reflection, and were both the inputs and the outputs of the sense-making process. In one respect, these illustrations took the form of 'autobiographical' accounts of lived experience. In another, they were 'ethnographic' narratives (i.e. the ex poste interpretation of meanings as drawn from informal 'dialogic' engagement). In both cases, they were developed with the view to linking discussions on social theory to actions evidenced in a certain political space (or 'habitus'). Thus, the form of the thesis was informed by an approach to theory development and practice that was based on conceptually 'mapping' the theoretical and discursive space. This was seen as a prior moment to the task of illustrating the boundary conditions imposed by particular discourses.<sup>31</sup>

It was assumed at the outset that the dominant liberal approach to accountability is methodologically inadequate, and advocates a certain form of 'empiricism' in which the analysis of extant corporate reporting practice (ostensibly) contributes substantively to enhancing accountability systems.<sup>32</sup> Rather than addressing the problems of 'under-theorisation' and 'overdeterminism' by advocating a 'non-empirical' approach to research, the aim was to locate both theory and data in the same 'metaphysical' space. This involved developing and applying a position on epistemology from which existing theory (and its critical interpretation) could be used as the input for a meta-theoretical account. All the objects considered in the thesis (i.e. the discursive concepts, institutional structures, and observations of agency-level processes) were seen to condition and be conditioned by the

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<sup>30</sup> The differences between these two modes were discussed in the opening chapter. This discussion drew attention to the differences between the tangible mode of (communicative) power implicit to Habermas's theory of communicative-action, and the intangible mode of (discursive) power that Foucault locates between discursive positions. Bourdieu's framework of epistemological capital was shown to address both these modes, and describe them respectively in terms of cultural and symbolic capital.

<sup>31</sup> Of note is that meant justifying, methodologically, why one would privilege a conceptual approach over conventional 'empiricist' research. Indeed, it was suggested that a 'meta-theory' could combine both conceptual and situated data, could use previous research as empirical material, and could therefore inform the development of reformist-oriented accountability research.

<sup>32</sup> It was taken from this that any analysis of the possibilities for enhancing accountability via a post-liberal approach would ultimately always (or should) be preceded by a broader methodological debate on the philosophical epithets underpinning the liberal approach.

boundaries levied on the discursive space. Early in the thesis, this epistemology was discussed in the context of a 'critical' and 'interpretivist' research methodology. Two core assumptions were derived from this discussion, each of which came to be applied in the development of a new approach to knowledge production on accountability. First, it was assumed that any attempt to model social practice (in theory) is just as subjective as the attempt to use situated data to reflect social conditions. Second, it was assumed that 'conventional' approaches to empiricism (or 'data collection') are no better suited to building a general theory than an approach that advocates the interspersed of theoretical and empirical data. Indeed, it was argued that concepts, ideas, discussions and observations could all be approached as forms of data that 'inform' an understanding of the theory-practice relation.

The principal task of the thesis was to explore the relations between knowledge production on accountability (i.e. accountability research), the communication of new knowledge (i.e. 'accounting' practice), and the culmination of research and practice in purposive action (i.e. praxis). These relations were interpreted via Bourdieu, who explains them in terms of the general relationship between 'field' and 'habitus'. Bourdieu's work was placed as central to this particular study of accountability, and was used to guide the exploration of the relations between discursive positions.<sup>33</sup> This task was undertaken and carried out in light of previous research, and with attention to the fact that recent extensions in the discursive space have prompted 'reformists' to conceptualise alternatives to the mainstream position on accountability. Indeed, it was assumed that recent research into the relation between accountability, its enhancement, and broader corporate social responsibility, has already sought to conceive 'radical' approaches to the development of a new 'politics of praxis'. Rather than restating the merits of this search, the thesis drew attention to the problems facing the development of radical positions on accountability. It assumed that the absence of a 'meta-theoretical' framework in which to locate these alternatives entails that reformist-oriented research lacks theoretical depth on the topic of praxis. In other words, reformists fail to crystallise their 'explanations' for apparent accountability practices in a general theory of academic praxis, political engagement, and social change.<sup>34</sup>

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<sup>33</sup> The relationship between the discursive and the political space (or the field and the habitus) was described in detail in Ch. 4. Of note was that Bourdieu regarded this relation as a 'dynamic' and 'bi-directional' relation, in which discourses on practice are informed by, and inform, models of political agency.

<sup>34</sup> Feedback on the value of this contribution to accountability research has been derived from the peer-review process associated with the submission of a separate paper on Bourdieu and the relevance of his position to reformist-oriented accountability research. This paper is still in the review process, and the current intention is to resubmit it (possibly as two papers) at a later date. Reviewers' comments have reiterated the fact that the accounting literature on accountability has yet to consider the gains to be made from importing Bourdieu's work. One in particular notes that given Bourdieu's prominence as a major social theorist, there is sufficient latitude for such an extension.

In the thesis, the collation of theory and data were approached as separate but inextricably linked analytical moments. It was assumed that both moments are influenced to different degrees by a subjective interpretivist process, and that theoretical discussions are likewise empirical objects. Following Bourdieu, both these objects were seen to reflect and constitute positions in a discursive 'field', defined by theoretical perspectives and their associated practices.<sup>35</sup> Indeed, Bourdieu argues that each empirical moment (theoretical analysis and situated observation) suffers from a bias that is the product of the researcher's (appropriated) habitus. The methodological discussions interspersed throughout the thesis have sought to establish a 'reflexive' approach as an approach that seeks to translate researchers' awareness of this bias (and its effects) into a more directed research project. These discussions highlighted the implied purpose of reflexive research: to initiate movement between conceptual theories and more 'empirically-based' analytical moments, and to prevent the research object from becoming 'locked' into a particular discursive position. Drawing inspiration from Bourdieu's approach to social theory, the thesis responded to this directive by exploring the discursive 'field' from which accountability research draws meaning, and by adopting an unconventional approach to knowledge production.

There are limitations to this methodological approach, which subsequently determine the limitations of the thesis. For example, the problems with the approach adopted could be interpreted in terms of the absence of 'conventional' empirical materials: e.g. formal case studies or interviews, or data-oriented analyses of corporate reporting and disclosure practices. At the same time, the avoidance of a data-oriented approach heightens the possibilities to contribute to theory development within the discursive space. Thus, the aim of the thesis was to question these 'prevailing' conventions, and to positively discriminate against the formalised, standardised, and administered brand of accountability that has come to represent the 'mainstream' in reformist-oriented accountability research.<sup>36</sup> Rather than assigning, as conventional approaches often do, 'ex poste' rationality to hypothetical social actions, attention was drawn instead to the reasoned (intuitive) behaviour that motivates social practice. It was argued that this relates to a 'reflexive' model of agency, which implied in Bourdieu's work, and which casts the individual agent a 'practical sociologist' of his/her own situated context. In this role, agents are interpreted with reference

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<sup>35</sup> These associations were related to the idea that ideas are themselves embedded in discursive positions, and that their values are determined by the degree to which come to inform the activities of particular groups of agents.

<sup>36</sup> It has been assumed that the mainstream reformist research adopts a plural liberal approach to development. This approach equates with the refinement of the various systems of reporting and disclosure that exist to provide information to stakeholder groups. The problems with it relate to the tendency for liberal theorists to marginalise group life and instead come to focus on developing a formal project for social accounting that would apparently augment the possibilities for regulation in this area. Rather than privileging this approach, the thesis has drawn attention to the close relationship between the 'formalisation' of this project and the reproduction of an orthodoxy in the discursive space.

to their capacities to construct and interrogate the taken-for-granted elements of a social practice with particular respect to power observations. The intention of the thesis was to evaluate this model of agency by considering accountability as a lived, organic, habitual practice, which informs the fusion of individual awareness, education, collective participation, and social change.

#### 4. Further research

The central conceptual framework advanced in the thesis could benefit from being extended through further research. Notably, this does not require further research to necessarily adopt the 'unconventional' approach to empiricism evidenced in Bourdieu's work. Situated case studies on the enhancement of accountability could prove useful for extending knowledge of reflexive processes and drawing attention to how enhancement applies in everyday settings and contexts. These studies could be based in particular industries, sectors, or be produced with reference to the activities of certain stakeholder groups. The initial research proposal pertaining to the (then proposed) doctoral study attested to this requirement. The proposal was to conduct an analysis of macro-level accountability (including its apparent 'erosion' and possible 'enhancement') in the area of food (especially coffee) production. It was assumed that the many 'issues' surfacing in this sector warranted being analysed via a reflexive approach, and could exemplify the suspect relation between more information, enhanced accountability, and the pursuit of broader corporate social responsibility.<sup>37</sup> This assumption stemmed from the apparent visibility, in this sector, of 'experts' and 'counter-experts', 'institutional' and 'non-institutional' agents, and 'formal' and 'informal' reporting practices. The remnants of this initial proposal are perhaps still apparent in the thesis; in particular in the illustrations that have been interspersed with (and used to inform) the methodological contribution.

Soon after the commencement of the doctoral study, the attention given to this particular area was substituted in light of a new motivation and purpose. Thus, the research proposal was revised in light of the desire to articulate a more general theory of 'convergence' and 'homology' in the discursive space from which reformist-oriented research draws meaning. This change in approach was conducted for several reasons. First, it became apparent that several researchers concerned with the enhancement of accountability were already beginning to produce theoretical and empirical analyses that drew attention to concepts like reflexivity and reflexive social change. Second, the emergent relationship between experts and 'counter-experts' seemed also an emergent trend in the research

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<sup>37</sup> These 'issues' include the spread of genetically modified seed technology, the continued widespread use of pesticides, and the development of organic and fair-trade standards for food production, distribution and consumption.

domain, as was (albeit less obviously) the idea of using the 'aesthetic' as another means to communicate information on corporate practice.<sup>38</sup> Third, it was noted that accounting researchers had already cited the perceived merits of a 'hermeneutic' approach to communication, yet had so far failed to consider how this approach could be applied to the enhancement of accountability. It has been argued in the thesis that 'hermeneutic' approaches would contribute to a general theory of convergence in this area and would strengthen the case for a new framework for engagement.

Thus, the specific focus and approach that has been adopted in the thesis can be defended with reference to the principles of reflexive methodology (see Ch. 1/S. 2). The arguments contained in the thesis offer a radical critique of the 'terms-of-reference' of mainstream research geared towards the enhancement of accountability. This critique seeks to undermine the basis of knowledge claims made by the leading advocates of the mainstream approach, and to propose an alternative theoretical/methodological approach to engagement across the entire research domain. These arguments were constructed by using previous research (on accountability) as 'empirical material'.<sup>39</sup> The intention was to adopt an approach that contributed to theory and at the same time provided a framework in which to situate the particular analyses that (it is intended) would follow the doctoral work. This approach, which relates to the development of a 'meta-theoretical' account, was seen as the most pertinent way to contribute to knowledge production on the subject, and the best way to maximise the contributions to the research domain. Thus, the intention has been to 'reconceptualise' accountability by focussing on the relation between theory and more applied discourses on practice. This framework offered as an explanation for this relation could be used to inform reformist-oriented accountability research by helping to link theoretical work to evidence of individual and collective praxis. Its application through further research could take advantage of these links and use them to co-ordinate a more applied (yet still reflexive) research project.

In conclusion, it could be noted that theories of reflexivity are still only at the 'embryonic' stage of development. As noted previously, these theories are still subject to disputes over validity, applicability, and practical relevance. Thus, it is always pertinent to question whether a supposedly reflexive social order is constitutive of the actual organisational and behavioural forms that characterised modern democratic societies, or

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<sup>38</sup> Of note was that these 'trends' appeared still at the early stages of conception. They were less evident in the academic literature, yet were being discussed to great lengths between researchers involved in the development of both social and critical accounting projects. Many of these ideas were picked up on at the CSEAR conference in September, 2002, and were discussed in more detail through informal dialogues. Thus, there was talk of a shift in approach more than there was actual theory development. This lack of clarity as to 'where to go next' was taken as signalling a lack of clarity in reformist-oriented research.

<sup>39</sup> This was defended in the opening chapter, and with reference to Alvesson & Sköldbberg's (2000) position on methodology. These authors argue that data can be used to represent the position taken in an analysis rather than a particular type of empirical material.

whether it merely reflects a utopian ideal. (The recent US election was a 'down-day' for reflexivity. Kerry called it 'the time for accountability to be served' upon the defunct Bush administration. Yet, the system of accountability in the political space did not 'reflex' in the manner that many democrats had hoped. Likewise, and despite being singled out as exemplars of 'best-practice' in the area of social reporting, corporations like Royal Dutch/Shell, Nestle, and BAT continue to be embroiled in controversy pertaining to their overseas operations). Notably, there is still much disagreement (amongst sociologists and political theorists) over the extent to which reflexivity operates in institutionalised systems of governance. Responding to this, the particular framework of reflexivity developed in the thesis has sought to offset interpretations of 'cognitive' reflexivity with a 'hermeneutic' process of reflexive self-interpretation. This attests to the fact that institutional structures, which always tend to become homogenised, proceduralised, and akin to an administered and legislative accountability, may indeed find a 'counterbalance' in a more localised and 'grassroots' approach to political action.

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