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Revisiting the Roles of Accounting in Society

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Abstract

In order to facilitate the development of new research agendas, pioneering authors in *AOS* embarked on difficult journeys in search of the interconnections between accounting and the social. Contributions such as Burchell et al (1980) located a number of roles of accounting in society and inspired agenda-shifting historical investigations. However, as Hopwood (1985) recognised, the participation of historians in this project requires reinvestments in theoretical and epistemological thinking. This paper encourages renewed explorations of the concepts that might guide accounting history research seeking to probe the social. Such investments are especially pressing given that notions of ‘society’ and the ‘social’ have shifted since the early years of *AOS*. The study charts the problems of connecting accounting and the social, indicates how social historians have addressed similar issues, and reveals the scope for drawing on other notions of the ‘social’ that have the potential to extend historical understandings of the roles of accounting in society. The latter is illustrated through a discussion of the interactions between accounting and social control.

Introduction

One of the undeniable achievements of *AOS* has been its affirmation of the social in accounting. The journal has consistently declared its commitment to exploring the social dimensions of the discipline and to encouraging new thinking, research and action on accounting and society. Various features of the social have endured among the aims and scope of *AOS*. Investigations have been encouraged into the relationships between accounting theory, practice and social values; accounting and the social environment of the organisation; the social role of accounting; social accounting and social audit; and, the social aspects of standard setting.

From the early years of *AOS* historical researchers were identified as key participants in the analysis of accounting and society. Early landmark papers such as ‘The roles of accounting in organizations and society’ by Burchell, Clubb, Hopwood, Hughes & Nahapiet (1980), signalled that the operation of the institutions of accounting in society, social change and social context were formative elements of the ‘social’ project to which historians could contribute. Largely in consequence of a number of historical studies, by the early 1990s it was considered that an agenda linking accounting to the social had been firmly established. However, doubts remain about the extent to which accounting history scholarship demonstrates the constitutive role of accounting in society (Napier, 2006). Historical studies often appear to presume rather than analyse the relationships between accounting and the social (Walker, 2008a). With a view to further energising historical research on accounting

and society this paper encourages renewed searches of the kind commenced by Burchell et al in 1980.

In the next section the reader is re-acquainted with the problem of formulating research agendas that connect accounting to the vast space of the 'social'. The emergence of the 'social' in the aims of *AOS*, the challenges that this posed, and the participation of historians in their pursuit are charted. The manner in which social historians have addressed the problematic 'social' is then examined. The potential for accounting historians to reopen the search for connections between accounting and dimensions of the social is suggested through an exploration of the interfaces between accounting and a central sociological concept - social control. The paper concludes with the observation that altering notions of the social have implications for those seeking to comprehend the roles of accounting in society in the present as well as the past.

Locating accounting in society

Establishing a research agenda that intertwines accounting and the social represents a daunting challenge. Insights to this problem were offered by Hopwood (1985) in his 'Tale of a Committee that Never Reported'. The paper charts the failed attempt during the late 1970s to formulate a research agenda that would unlock the socio-political nature of accounting. Fundamentally, disagreement arose because:

Not only was there a recognised shortage of both empirical and theoretical understandings of the intersection of accounting and the social but also the issues themselves were of a sufficient level of generality to allow fundamental differences of opinion as to their meaning, significance and implications (Hopwood, 1985).

Moreover, it was recognised that devising a programme of research around accounting and the social 'would require a major investment in new conceptual thinking' (Hopwood, 1985, p. 367). Hopwood related how the problems of determining the contours of the investigation of accounting from a social perspective were so great that the committee that never reported reverted to discussions about the subject where commonality was more easily found – accounting itself.

In relation to the three fields that feature in the title *Accounting, Organizations and Society*, imprecise boundaries complicate the search for points of interaction. Although it is widely acknowledged that *accounting* is mutable and has no 'essence' (Miller & Napier, 1993) and

organizations, though seemingly bounded exhibit varying degrees of complexity, *society* is conceptually illimitable. ‘Society’, though foundational to sociology, is an amorphous and polysemic term (Elliott & Turner, 2012, pp. 1-5). When sociological inquiry extends beyond the formalistic investigation of social relationships (as espoused by Simmel and Weber) to embrace the synthesis of all the social sciences (as envisaged by Durkheim and Sorokin) the complexities involved in defining research agendas connecting accounting and society become even more apparent. The etymology of ‘social’ suggests that in Enlightenment France, where the modern concept of *société* emerged, it was understood as nothing less than ‘the essential frame of collective human existence’ (Baker, 1994).¹ The word tends to be deployed in a casual, taken-for-granted manner (Sewell, 2005, p. 319). According to Wallerstein (2001, p. 245) no concept is used ‘more automatically and unreflectively than society’. It continues to be ‘a remarkably pliable and congenial adjective’ (Curtis, 2002).

The ‘social’ may refer to any form of human interaction (Sewell, 2005, p. 322) and the prevailing modern-day use of ‘society’ represents the aggregate of the shifting patterns of those diverse interactions (MacIver & Page, 1962, pp. 5-6).² In his history of power relations Mann (1986, p. 2) contended that the treatment of ‘society’ ‘as an unproblematic, unitary totality’ was so unhelpful that it should be abolished from the sociological lexicon. This assault on ‘society’ has gathered pace in recent times. Wallerstein (2001, p. 245) argued that the term should be discarded because of its associations with the unitary nation-state and the outmoded social scientific thought of the nineteenth century. It has been identified as a Beckian ‘zombie category’ - a dead concept, unable to capture the fundamentals of second stage modernity, but nevertheless kept alive in political and academic discourse (Slater & Ritzer, 2001). Urry (2000, p. 1) has contended that ‘society’ has a limited future as the core organising concept of sociological analysis. Its hitherto framing of research agendas around (western) societies as bounded territories is undermined by modern-day globalism. Such critiques have implications for students of accounting seeking encounters with the social.

AOS and histories of accounting and society

¹ See also Poovey (2002), Schatzki (2002, pp. 124-125), Latour (2005, p. 6) and Sewell (2005, pp. 321-328) on the etymology of ‘social’ and ‘society’.

² It should be noted that other commentators adopt a more specific concept of the social which centres on diverse social problems (such as poverty), and the procedures, institutions and personnel engaged to address them (Deleuze, 1979; Donzelot 1979).

Given the aforementioned complexities, one cannot fail to be impressed by the courageous and odyssean attempt by *AOS* to venture into the social and release the accounting discipline from its ‘technical edifice’ (Hopwood, 1983). Hopwood was determined that the new journal would embrace an expansive notion of the social as well as the organizational. As he later reflected, although in the early 1970s there was ‘real and growing interest in social accounting I had started to become aware that social forces influenced all accountings, even those of a more conventional form, albeit that these largely remained poorly understood’ (Hopwood, 2009). This realisation no doubt heightened the sense of anticipation of embarking on ‘an intellectual and an editorial adventure’. But it was inevitably accompanied by ‘moments of anxiety’. Charting a new course into the connected realms of accounting, the organizational and the social proved difficult. Locating the territory of accounting and society proved especially challenging.

In the first sentence written in the new journal its editor boldly announced that ‘Accounting has played a vital role in the development of modern society’ (Hopwood, 1976). At several junctures in the ‘The Path Ahead’, the social was referred to ahead of the organisational and behavioural – there was ‘now an urgent need for research which can provide a basis for seeing accounting as both a social and organizational phenomenon’. Although social accounting and reporting was a significant item on this agenda (see O’Dwyer & Unerman, 2015), the need to investigate the social roles of accounting, the social significance of accounting, and how changing social developments and values impacted on accounting thought and practice, were also emphasised. It was acknowledged, however, that the conduct of such investigations was uncertain given the ‘magnitude of the intellectual jump between accounting and the social and behavioural sciences’ necessary to achieve it. *AOS* would provide the forum for those sufficiently emboldened to make the leap.

Editorials in 1977 (Hopwood, 1977a, 1977b) re-emphasised the importance of exploring the ‘social’. The editor observed that while projects on social (responsibility) accounting were being actively pursued ‘the essential social nature of all accounting remains hardly recognized and certainly under-researched’ (Hopwood, 1977c; 1985). The social nature of knowledge creation in accounting was stressed. References were made to accounting as reflective of contemporary social interests, ideologies and power structures (Hopwood, 1978a). There was a recognition that ‘accounting can no longer stand in isolation of its social context’ (Hopwood, 1978b). Importantly, for the purposes of the current paper, historians were identified as contributors to this new research agenda. Historical research would

demonstrate ‘how changing patterns of social organizations and control, and the related sets of values and ideologies, have influenced the development of accounting practices’ (Hopwood, 1977c, 1985). But if they were to help generate ‘a social and ideological understanding of accounting’ it would be necessary for historians to depart from their fixation with the chronologic tracking of technical developments and their adoption of predominantly functionalist and atheoretical approaches (Hopwood, 1978a, 1983, 1987).

Realising these ambitions remained a challenge. Indeed, as Miller (2007) subsequently reflected, ‘Even as late as 1980, a sociological analysis of accounting that could blend successfully micro-level and macro-level concerns remained largely an aspiration. Indeed, it was not even clear what concepts and issues would guide such a research agenda’ (also Chapman, Cooper & Miller, 2009). However, a major advance in the pursuit of accounting and the social came in 1980 when Burchell et al wrote not only about research potentialities but offered insights into *how* accounting was intertwined with social practices. Undaunted by the fact that they were entering an arena of ‘enormous and largely uncharted complexity’, the authors produced a formative contribution.

Although they were, reluctant to venture too far into the unknown and recognised that their comments on ‘accounting and social practice’ were brief and conjectural ‘On the roles of accounting in organizations and society’ began to specify subjects for investigation. Through their exploration of the work of those, such as Marx and Weber, who had recognised the social significance of accounting, Burchell et al (1980) touched on the connections between accounting and key elements of the societal, such as social order and social distinction. They identified the institutions of the accounting craft as ripe for interrogation and thereby set the scene for a wealth of future studies on the political sociology of accounting regulation, accounting and the state, and the occupational sociology of the accountancy profession (see also Hopwood, 1977c, 1985; Mason, 1980). Historical studies of these themes were specifically invited.

Coterminous with Burchell et al’s (1980) initial explication of the roles of accounting in society, was the emergence and maturation of the political economy approach to studying accounting (Tinker, 1980; Tinker et al, 1982; Cooper & Sherer, 1984). This emphasised that accounting was to be understood in the context of the distribution of power in society and sets of social relations characterised by class conflict. The proponents the political economy of accounting approach also highlighted the role that historians might play in comprehending

‘the specific historical and institutional environment of the society’ in which accounting operated (Cooper & Sherer, 1984). Historical description was important to understanding ‘the behaviour of accounting and accountants in the context of the institutions, social and political structures and cultural values of the society in which they are historically located’ (Cooper & Sherer, 1984). Critical histories would render visible the social processes and ideologies that gave rise to dominant accounting theories and modes of representation (Tinker et al, 1982). They would reveal how the role of accounting in social domination and oppression shifted as capitalism evolved (Tinker & Neimark, 1987).

A further development in the search for ways of examining accounting and society during the early 1980s was the recognition that the social and organisational should be investigated as connected domains. Hopwood (1983), in particular, argued that the organizational represented a ‘significant part of the social’ and that accounting functioned in ways that embedded the social in the organizational (also Hopwood, 1987; Neu, 2006; Miller, 1994).³ However, despite these advances and amid signs that sociologists were showing interest in accounting as an element of the rise of calculative practice in modernity (Hopwood, 1983), by the mid-1980s it continued to be regretted that ‘Although the relationship between accounting and society has been posited frequently, it has been subjected to little systematic analysis’ (Burchell et al, 1985). Further, although ‘the social has been brought into contact with accounting...the intermingling of the two has not been explored’ (Burchell et al, 1985).⁴

Burchell et al’s (1985) history of value added in the UK represented a determined attempt to address this issue. Their influential paper emphasised the existence of ‘an accounting-society interpenetration’ as opposed to two distinctive spheres. Although the authors perceived the social broadly as ‘the environment’, they showed how the historical investigation of the constellations in which accountings emerged and were shaped could illuminate interdependencies with the social. Accounting was revealed as embedded in networks of social relations. Burchell et al (1985) encouraged a dialectic view of accounting, one that identified how the social ‘passes through accounting’ and how accounting extends and configures the social.

³ Some sociological texts also make such a connection, locating ‘society’ as the highest level of organization - society being a form of organization configured to control human behavior (MacIver & Page, 1962, p. 5).

⁴ By way of illustration, an analysis of the content of *AOS* to 1984 reported that only 6.8% of articles were founded in sociology or political science (Brown, Gardner & Vasarhelyi, 1987).

Burchell et al (1985) emphasised that a focus on change was important to unlocking the interrelationships between accounting and the social. Performing contextualised analyses of the processes of accounting change and their organisational and social consequences was also advocated by Hopwood (1987, also 1990). This concentration on change again highlighted the role that historians might play. It was through the study of the mechanisms of accounting change that the interplay of the social and organisational would become visible.⁵ Indeed, historical studies of significant discontinuities, such as Robson's (1991) investigation of the emergence of standard setting in the UK, showed how Burchell et al's (1985) mode of analysis could be augmented by drawing on the sociology of translation to conceptualise the interrelationship between accounting and its social context.

In the wake of such advances the tone was more confident by the early 1990s. While still in its early stages, unmistakable progress had been made in the study of the roles of accounting in society. 'The New Accounting History' had revealed the invigorative effects of drawing on social theory to formulate research questions and analyse historical evidence (Miller, Hopper & Laughlin, 1991). Historical research had begun to probe accounting, power and knowledge, and the professionalization of accountants (Napier, 2006). Histories had contributed significantly to understandings of society and accounting practices (Morgan & Willmott, 1993). The contents of the highly influential *Accounting as Social and Institutional Practice* were 'primarily historical' (Miller, 1994).⁶ The emergence of new subjects for investigation and increasing methodological plurality had now ensured that:

In the space of little more than a decade, there has been a profound transformation in the understanding of accounting. Accounting has come to be regarded as a social and institutional practice, one that is intrinsic to, and constitutive of social relations, rather than derivative or secondary (Miller, 1994, p. 1).

For many accounting historians especially, the notion of 'accounting as a social and institutional practice' began to assume almost canonical status. It was described as a paradigm, a generic perspective adopted by researchers intending to explore the functioning of accounting in organizations and societies (Potter, 2005). Burchell et al's (1980) tentative suggestions for studying 'accounting and social practice', together with Burchell et al's (1985) insights into studying 'accounting in its social context', and Miller's (1994)

⁵ As Napier (2006) demonstrates in his comprehensive review, 'accounts of change' have been an important feature of history scholarship in *AOS*.

⁶ Indeed, 20% of the journal's pages from 1976 to 2005 were filled with historical content (Napier, 2006).

introduction to *Accounting as Social and Institutional Practice*, motivated numerous historical investigations seeking to penetrate accounting and the social.

Many of these investigations showed that when accounting and social phenomena are essentialised, points of convergence are revealed. For example, studies on the history of the accounting profession have deployed concepts of social closure and social exclusion (see Poullaos, 2009 for a review). Adherents to political economy approaches to the study of the accounting past show that variations in the social relations of production are elemental to comprehending shifting accounting figurations (Bryer, 1999, 2000a, 2000b, 2005, 2006). Social conflict has featured in studies by Lehman (1992) and Gallhofer & Haslam (1991). Carmona, Ezzamel & Mogotocoro (2008) have explored the interfaces between accounting and social space (also Carmona & Ezzamel, 2009). Walker (2008) examined how the processing, recording, classification and communication inherent in accounting practices could assemble social identities and enforce social stigma. Ezzamel (2012, pp. 27-28) has impressively identified attributes of accounting (such as organisation, valuation, ritualization, temporality, reporting and collective memorisation) that construct social order (also Vollmer, 2003; Ogborn, 2007, pp. 67-103).

However, the formative contributions of the 1980s and 1990s have not always inspired historical studies that penetrate the interdependencies between accounting and society. It is not uncommon to find investigations that subscribe to the notion of accounting as social practice but make little attempt to demonstrate it – declared adherences to the ‘social’ or the ‘social context’ being considered sufficient in themselves (Walker, 2008a). It often remains the case in historical studies, as Burchell et al (1985) observed, that ‘the relationship of accounting to the social has tended to be stated and presumed rather than described and analysed’. One consequence of this, as Napier (2006) has noted, is that the *constitutive* (as opposed to the reflective) role of accounting in society has ‘scarcely been analysed’ by accounting historians. Important questions thus remain about how and where historians can unlock the role of accounting in the social, and seek to discover its functioning in phenomena such as: the construction of social relationships, the deployment of social control, the solidification of social structures and the formation of social identity (Walker, 2008a).

Given that historians were assigned a key role in exploring the interaction of accounting and society, the persistence of such issues suggest that further ventures of the kind inaugurated by Burchell et al (1980) are desirable. In contemplating this task we might reflect on the

experiences of historians operating in other fields who have wrestled with the epistemological complexities arising from investigating the troublesome 'social'. The experiences of social historians are perhaps especially relevant.

Re-examining the social in social history

Just as in accounting during the 1970s, so in history, there was increasing adherence to the notion that the social and the sociological should assume a prominent place in the discipline. Yet, a decade later cultural theories began to challenge 'the very possibility or desirability of social explanation' (Bonnell & Hunt, 1999) and even questioned whether the 'social' had ever existed (Hause, 1996). Although identified as an essential foundation of the subject 'the social' had been found wanting, it was conceptually unable to support the edifice resting upon it. There was talk of 'The end of social history?' (Joyce, 1995). Rather like a number of accounting history studies performed in its name, the social had become little more than a 'vast, neutral background' (Joyce, 1995), a 'particularly capacious container' (Sewell, 2005, p. 328), a routinely affixed nebulous term that 'no longer conjures a common set of assumptions about society, culture, representation or the methods by which we write history' (Poovey, 2002). As one historian notes, 'I use the word society when I want to invoke a sense of totality' (Jordanova, 2000, p. 37). Investigations showed that 'the social' had actually been 'in question' from the early development of sociology and had proved inadequate as a descriptor in the present as well as the past (Joyce, 2002). Attempts were subsequently made to address what had been previously neglected - that is, to 'rethink the notion of the social itself' (Joyce, 2010).

In a potentially interesting parallel with accounting, one of the difficulties identified was that many early advocates of importing the 'social' into history had 'got much of their original purpose and drive from what they opposed' (i.e., traditional narratives about diplomacy and political elites). Consequently, there had not been a concerted effort to define and explore the contours of the new field, its key concepts and thematic priorities. Fundamentally, the theoretical and conceptual issues attending 'society' were not resolved (Jordanova, 2000, p. 39). The result, as Vincent (1996, p. 156) observed, was that social history became 'very divided, very centrifugal' and its practitioners were left with 'projects grounded in a commonsense notion of the social [that] did not deliver on their promises' (Bonnell & Hunt, 1999).

In history the problems besetting ‘the social’ have stirred regenerative forays into the origins of the foundational proposition. They have also inspired attempts to reconfigure research agendas and seek methodological innovations in a search for new histories of the social. Various ways forward have been suggested. One of these has already had a profound impact on the accounting history research agenda:

It is Foucault’s work that most emphatically releases us from the limits of traditional approaches to society and the social, the discourses and practices organized around conceptions of society becoming the means by which different groups, individuals and institutions identify and organize themselves, and handle power. It is Foucault’s later work on the nature of rule that is the most apposite, where attention is given to its most expressly political forms, found, for example, in modes of ‘governmentality’ and in the role of the modern state (Joyce, 1995).

In his advocacy of world-systems analysis Wallerstein (2001, pp. 246-247) exhorts a focus on ‘historical systems’ rather than ‘societies’. Schatzki (2002, pp. 256-264; 2003) urges comprehending the social site through shifting configuration of practices and an approach to historical analysis that recognises the entwinement of nature and society. Sewell (2005, p. 369) argues for a ‘revival’ in which the social is studied as shifting configurations of semiotic practices. Joyce (2010) has related how recent understandings of the social raises wider questions about the history of power, the state, and the need for new conceptualisations and analytical tools.

The foremost example of the latter is Latour’s (2005) formulation of a fundamentally new understanding of ‘society’ and his reassembling of ‘the social’. Here the social is aligned to its original meaning of ‘association’, and its study seeks to explain how associations are made and transformed (Latour, 2002). For Latour (2005, p. 13) the ‘sociology of associations’ should advance from the ‘sociology of the social’. Actor network theory emphasises the inseparability of people and things, and subjects and objects. Societies-natures are posited in which humans interact with the non-human to comprise a heterogeneous assemblage of actors. Latourian thinking is informing understandings of ‘the social’ in particular fields of historical investigation to the extent that a ‘material turn’ has been observed (Dolwick, 2008, 2009; Joyce, 2010). It offers similar opportunities to pursue histories that explore the mutually constitutive relationships formed in the networks of material and human actants assembled for the performance of accounting (see, for example, Persson & Napier, 2014, 2015).

While such approaches offer exciting opportunities and, are already impacting on historical research on accounting (Latour in particular), there is also a case for reviving projects

commenced in *AOS* during the 1980s that explicitly attempt to locate interactions between accounting and society. Those formative contributions alerted scholars to the possibilities for historical investigations of accounting and social change, social relations and the importance of social contexts. Several decades on, ontologies of the ‘social’ and ‘society’ have shifted and these shifts challenge historians to locate new conjunctions between accounting and society and to review thematic priorities in their investigation of accounting as social practice.

Explorations of the intersections between accounting and organizational life are not uncommon (Miller & Power, 2013). Although the sociological represents a comparatively vast and challenging space similar searches for new interfaces between accounting and society are desirable to invigorate historical research (Gibbs, 1989, p. 1). ‘After 30 years’ of *AOS* Anthony Hopwood (2005) reiterated the need for a ‘sociological understanding of accounting and its consequences’ and advocated further interrogations of accounting ‘in the name of a number of different cultural, social and political agendas’. Political sociology has informed numerous studies of accounting and the state. The increasing connectedness between accounting and branches of economic sociology has been articulated (Miller, 2007; Mennicken, Miller & Samiolo, 2008). Similar searches for interactions between accounting and the socio-historical, in the tradition of Burchell et al (1980), might embrace these and other subfields of the sociological. By way of illustration the remainder of the paper attempts such a search in relation to what, for many students of ‘society’, remains a central and enduring concept: social control.

The role of accounting in social control

Calls for studies of accounting and ‘control’ featured in *AOS* from the outset. In ‘The Path Ahead’ Anthony Hopwood (1976) argued that ‘More explicit consideration needs to be given to questions of power, influence and control’. Shortly thereafter he referred to the need for historical research on ‘changing patterns of social organizations and control’ (Hopwood, 1977c). Control was subsequently referred to by a number of commentators in the field. For example, in their review of the literature on the ‘new accounting research’, Morgan & Willmott (1993) observed the focus on ‘accounting’s wider social and historical significance as a technology of social and organizational control’.

While it may be accepted that accounting is potentially an instrument of social control the way in which its technologies are mobilised in this respect is often assumed rather than

demonstrated. Although contributions to the behavioural and ‘critical’ literature may refer to social control, the concept is seldom disentangled from generalised notions of managerial strategies of control, organisational control and power relations (Covaleski et al, 1996). Indeed, the term ‘control’ itself, though considered fundamental to the accounting discipline, is invariably taken as a given and ‘defined atemporally as simply “being there”’ (Hoskin, 1992). Where social control features in historical studies of accounting it tends to be applied in an atheoretical way and, left undefined, is perceived as indistinct from other mechanisms of control (Tyson, Oldroyd & Fleischman, 2005; Walker, 2004).

Social control

Such imprecision and lack of penetration is encouraged by the fact that, despite its centrality to socio-political study, social control (like ‘society’) is a vague concept frequently employed in a casual manner (Innes, 2003, pp. 1-5; Gibbs, 1989, pp. 55-58). Indeed, Cohen has suggested that social control has ‘become something of a Mickey Mouse concept’ (1985, p. 2). Others have described it as vacuous due to the diverse applications encompassed within its orbit. These may range from oppressive law enforcement mechanisms to any constraining influence on individual action such as processes of socialisation (Carlen, 1995). In historical studies the concept ‘has been so broad as to render it more productive of confusion than of meaningful analysis’ (Mayer, 1983, p. 22; Muraskin, 1976). Yet, others (such as Ginsberg) argue that social control represents a major pillar of Sociology. Gibbs (1989, pp. 18-20) asserts that ‘control’ (of which the ‘social’ is one dimension) constitutes nothing less than the central notion of the sociological discipline. Similarly, in 1975, having charted the rise of ‘disciplinary society’ Foucault (1994, p. 57) described modernity as ‘the age of social control’. While its theorisation has long been considered deficient, the frequency with which social control is utilised by social scientists is suggestive of its perceived relevance (Gibbs, 1984).

As with ‘the social’, comprehending the epistemic boundaries of social control is problematized by temporal shifts in its meaning (Janowitz, 1975). Social control was early associated with Social Darwinism (Stedman Jones, 1983) and related to the progressive study of the sources of social cohesion and citizenship (Rothman, 1983). For radical commentators such as Marx, it concerned the state’s attempts, by overt and hidden means, to preserve order in conflict-ridden capitalist society. Early theorists of social control such as Ross (1929, p. 395) contended that its function was the regulation of the behaviour of individuals to

maintain the social order. For the functionalist sociologist Parsons (1951, p. 321), social control mechanisms were activated when socialisation processes failed to correct deviance. Parsons also suggested that the devices used to punish abnormal behaviour and reward conformity could be conscious and unconscious, primary and secondary. During the 1950s and 60s the study of social control also emphasised repression and coercion (Rothman, 1983, p. 109). In the 1970s it featured in labour process analyses of the manufacture of worker consent in organisations (Burawoy, 1979, pp. 7-12).

In the wake of such ambiguity students of social control increasingly ventured toward the study of 'the universal social processes by which societies were integrated and social conformity induced' (Blomberg & Cohen, 1995, p. 4). The concept was especially applied to investigations of the manner in which powerful social groups maintained order among those they ruled. Historians argued, for example, that in nineteenth century Britain, attempts were made to moralise and control the dangerous lower classes through the formal processes of law, policing and incarceration, but also more subtly through philanthropy, education, religion and acts of charity. Victorian welfare legislation was often interpreted not as motivated by humanitarianism but by the attempts of the governing classes to maintain socio-political stability in a nation traumatised by urban-industrialism, the rise of the proletariat and the capitalist demand for a compliant workforce (Mayer, 1983, pp. 17-19). There has also been a recognition that the techniques and processes deployed to 'control' change over time. For example, they may shift from punitive to benevolent approaches. Donajgrodzki (1977) argued that during the nineteenth century shifting patterns of control reflected the emergence of mass society. Of particular importance in relation to accounting was a change from modes of control founded on paternalism and inter-personal relations to those focused on institutionalisation and the deployment of bureaucratic techniques.

Understandings of social control now tend to foreground practices designed to ensure the conformity of individuals to accepted norms. Post-functionalist approaches align the concept to the sociology of deviance and focus on symbolic interactionism as opposed to the maintenance of social structures. Studies emphasise the ways in which deviance is constructed and managed through interpersonal, organisational and state processes. Responses to deviance are actualised through an array of institutions and practices. Cohen (1985, pp. 1-3) addressed the loose definition of social control by emphasising that it represents organised responses to 'deviant, problematic, worrying, threatening, troublesome threatening or undesirable' behaviour. Organised responses may include punishment,

deterrence, treatment, prevention and segregation. Their implementation also necessitates defining deviance, identifying the deviant and designing remedies to deviance (Black, 1976, pp. 1-2).

Attempts to refine the concept of social control have encouraged the formulation of various classificatory schemas. 'Formal' methods of social control are founded on law and include legal systems, the police and prisons (Black, 1976). Conformity is also maintained through 'informal' socio-cultural control. This 'is expressed through a wide variety of social institutions, from religion to family life, and including, for example, leisure and recreation, education, charity and philanthropy, social work and poor relief' (Donajgrodzki, 1977; Blomberg & Cohen, 1995; Stedman Jones, 1983). A wide variety of practices may be operated in these diverse arenas, ranging from the benign internalisation of norms to devices for penalising aberrant behaviour and rewarding compliance. Analyses of informal social control often emphasise the importance of socialisation and its agents (Chriss, 2007, pp. 45-52).

Mayer (1983) identifies a 'control system' where forms of control are differentiated according to whether they attempt to alter behaviour, utilise force, exert power or permit choice. He refers to a continuum ranging from 'coercive controls, which either use or imply force, legal or extra-legal', to 'social controls, which consist of group self-regulation outside the boundaries of force' (p. 24). Other commentators distinguish between hard-edge (coercive) and soft-edge (more subtle) social controls, and between 'downward social control' (exercised by the powerful) and 'upward social control' (where the less powerful exert control over the powerful) (see Innes, 2003, pp. 6-8). Nye (1958) distinguished 'direct' sanctions against deviance, 'internal' checks to deviance (which emanate from socialisation) and 'indirect' social control. Lemert (1967, p. 21) differentiated 'passive' means of social control (such as conformity to traditional values) and 'active' means (consciously organised and implemented as, for example, agencies of control established by statute). Innes (2003) contends that the reconfigured and increasingly pervasive techniques of social control in late-modernity (ranging from policing and the law to risk management and the built environment) demand a further exercise of redefinition (pp. 143-147). He proposes that social control be retained as a 'master concept' to be analysed in ways which recognises its 'ambient' character (Innes, 2003, pp. 147-155). This involves distinguishing controls as informal, organic or as social ordering practices, and examining the degree to which social controls are deliberately manufactured to address deviance.

The roles of accounting in social control

Accounting is perceived as essential to organizational and management control (Emmanuel, Otley & Merchant, 2004, pp. 3-35; Berry et al, 2009). It is also identified among the range of calculative practices that feature in the rise of 'control' in 'information society'. In his exploration of *The Control Revolution* since the nineteenth century Beniger (1986, p. vi) relates the 'complex of rapid changes in the technological and economic arrangements by which information is collected, stored, processed, and communicated, and through which formal or programmed decisions might effect societal control'. Bureaucratic technologies of information processing and communication, such as accounting, were key to the exercise of 'control'.⁷ Although accounting historians might contest his chronology Beniger (1986, pp. 16-17, 393, 422-424) argues that the emergence of 'modern accounting techniques' (and the expansion of the class of functionaries who operated them) in the mid-nineteenth century comprised one of a suite of 'dramatic' new control technologies which emerged in response to a control crisis sparked by industrialisation.⁸

If we take social control in its broadest sense as the attempt 'to extract compliance of individuals or groups to some ideal standard of conduct', or as the ways in which society regulates behaviour, then, as Chriss (2007, p. 1) suggests, the arenas and procedures for its achievement are almost limitless. The study of social control becomes the investigation of 'all those mechanisms and resources by which members of society attempt to assure the norm-conforming behavior of others' (p. 12). For early behaviourists such as Lumley (1925, pp. 6-13) the *Means of Social Control* included any stimulus that causes an individual or group to 'do something'. Such 'means' include punishment, rewards, praise, propaganda, advertising, flattery, gossip and laughter. By these criteria accounting regulations and practices, as well as the accounting agents who operate them, all appear as rather punitive and virulent instruments of social control. Indeed, early use of the term 'social control' in accounting circles reveal it as broadly concerning the use of accounting as a technology of government regulation and public policy, the 'social' being understood as relating to the world beyond the business firm (Rorem, 1928; Sanders, 1944). Perceived in this way social control was deemed increasingly relevant to accountants during an age of advancing state intervention (Clark, 1939).

⁷ Beniger (1986, p. 7) defines control broadly as 'purposive influence towards a predetermined goal'.

⁸ Despite specifying the 1850s and 1860s as the period of the development of modern accounting techniques Beniger also shows that accounting was an informational control device in pre-industrial commercial activity (pp. 124-127, 187). He also argues that cost accounting was 'largely a matter of guesswork at best' before 1900 (p. 423). Recent historical scholarship might contest this assertion.

Other broad definitions, such as that offered by Black (1998), which assert that social control is ‘how people define and respond to deviant behaviour’ (ranging from statutory prohibition to a disapproving look) – are also so encompassing that they inevitably include accounting. There is an abundance of academic literature to illustrate how accounting is one of the numerous technologies deployed to regulate individual behaviour by encouraging some activities and discouraging others, and by instituting standards, rules and guidelines that establish norms and secure compliance. The associational codes and sanctions articulated by professional organisations in accountancy likewise control the behaviour of their members. Indeed, accountants themselves become agents of control. When they intervene as third parties in ways designed to secure the conformity of others to norms, they activate ‘formal’ social control. Chriss (2007, p. 104) notes that the functions performed by occupations such as accountants and auditors are increasingly akin to Foucauldian governmentality. The increasingly regulatory context in which they operate ensures that accountants themselves are subjected to formal controls. The training regimes of accounting firms and professional bodies may also be conceived as informal systems of social control through their occupational socialisation roles. Chriss (2007, pp. 64-86) has drawn attention to the importance of ‘medical social control’ – the way medicine functions in ways that minimize deviant behaviour (Conrad & Schneider, 1980, p. 242, quoted in Chriss, 2007, p. 64; also Zola, 1972). The emergence of this form of social control is rooted in the medicalization of social problems, the pervasiveness of medical discourse and the high status of the medic in modernity.

High status knowledge experts have long been implicated in the activation of formal and informal mechanisms of social control. In pre-industrial society religious social control was discernible. The law is often understood as a pervasive and direct form of social control. Can we also speak of an ‘accounting social control’? There are parallels with the rise of ‘medical social control’. These include the advancing status of the profession of accountant – the doctors of business, ‘the priesthood of industry’ (Matthews et al, 1998), the increasing authority of accounting knowledge, and the import of accounting language, terminology and values in organisations and everyday life (Hopwood, 1994). Indeed it has been suggested that the phenomenon of accountingization - the colonisation of accounting as calculative process, organisational language and logic - has attended the march of New Public Management (Power & Laughlin, 1992). While empirical evidence suggests that the degree of accountingization is limited (Kurunmaki et al, 2003; Lapsley, 2007), in health service settings

the 'sacredness' of medical practice has been challenged by the increasing authority of accounting prescriptions.

Furthermore, students of social control increasingly refer to accounting and audit as control devices. In a discussion of Weberian rationalization Chriss (2007, p. 23) refers to the development of accounting techniques that monitor and co-ordinate labour in industrial society. Other commentators have observed the manner in which accounting and similar administrative devices have informed approaches to criminal justice in postmodernity. Simon & Feeley (2003) refer to a new penology of actuarial justice which perceives crime as an administrative problem to be managed by surveillance, identification, classification, accounting procedures and risk measurement, as opposed to punishment and rehabilitation. Innes (2003, pp. 140-141) considers the raised profile of auditing as indicative of the manner in which social control is being 'recast and reconfigured'. Innes perceives audit as a direct form of controlling deviant activity and as a 'meta-control' because it affirms or otherwise the working of systems of control themselves. Specific reference is made to Power's (1997) 'audit explosion' in this connection. The identification of the numerous arenas in which rituals of verification are practiced is taken as evidence of 'control creep' (Innes, 2003, p. 141).

Is it possible to locate calculative techniques and those who practice them within the narrower definitional refinements of social control articulated above? Accounting is potentially a non-coercive form of social control. It may be conceived of and consciously employed as a technique of social control. It may be formal (required by law, or involving third party intervention) or informal, latent or soft-edged. The performance of accounting in arenas of everyday life, such as the home and workplace, can be understood as 'informal' social control, through the cultivation of group pressures on the individual to conform to norms of proficiency, organisational and familial goals and values. As a form of inscription accounting may be a component of a programme of downward social control imposed by the powerful. It may be utilised as an administrative device deployed as part of an 'active' programme of social control (as in areas of social policy), either on its own or as part of a suite of technologies and processes. Following Cohen (1985), accounting can represent an organised response to the need to identify and deal with a troublesome group. Advocates of a governmentality approach (Miller & Rose, 1990; Rose & Miller, 1992) and historical investigations of accounting and race, indigenous peoples and the poor amply illustrate this (Annisette, 2009; Greer & Neu, 2009; Walker, 2004). As a classificatory procedure

accounting can assist the identification and definition of the deviant behaviour to be controlled. It comprises a systematic technique which, through the process of recording, facilitates the monitoring of efforts to modify behaviour and ascertain the success or otherwise of a control strategy of punishment, correction or treatment.

We may also invoke the recent contribution of Jones & Newburn (2002) in locating accounting as a social control device. According to their taxonomy of degrees of social control, organisations and individuals whose principal function is to police, inspect and regulate perform 'primary' social control activities. 'Secondary' social control, by contrast, is conducted by individuals who exercise a control function even though this is not central to their designated role. Examples of the latter include teachers, caretakers and railway guards. Accountants and bookkeepers collect and inscribe data that has a surveillant potential and may be utilised to modify the behaviour of individuals in organisations. The control task they perform is potentially multidimensional, extending beyond an intentionality centred on the recording of financial information. In this sense, accounting functionaries can be considered among the collaborative agents of secondary social control. However, in some instances such functionaries may maintain accounting records as a form of primary social control, as in disciplinary institutions.

While behaviourists such as Lumley (1925) adopted unhelpfully broad notions of social control, they did emphasise that its activation depended on effective systems of communication between the controller and the controlled. This alerts us to the social control function of accounting as a process involving information gathering, recording, processing and exchange. Like other bureaucratic practices, when an individual becomes the subject of an accounting record s/he potentially enters a network of relationships which facilitate their control – through surveillance, monitoring adherence to 'rules' and the exercise of discipline (Sarangi & Slembrouk, 1996, pp. 4-6). Moreover, the creation of a record itself can be consciously employed to facilitate social control.

Accounting is implicated in the determination of norms against which deviance is located through its practices of regulation, classification, setting standards and benchmarks, and the identification of exceptions. Accounting as a social control mechanism may ensure conformity with norms through its *correcting*, *restraining* and *confirmatory* effects. The *correcting* mechanism of social control is apparent in the process of giving an account according to prescribed questions and categorisations (determined by the powerful) that codify normal/acceptable behaviour. Foucault notes how the biographical investigation of the

criminal is itself a controlling technique – one which serves ‘to reconstitute all the sordid detail of a life in the form of knowledge, to fill in the gaps of that knowledge and to act upon it by a practice of compulsion. It is a biographical knowledge and a technique for correcting individual lives’ (1991, p. 252). Once accounting information is amassed the individual is made visible and governable. The account is a basis for decision-making and intervention – to discipline, punish, rehabilitate or empower the subject, i.e. for the activation of ‘formal’ social control. Information about individuals may also be aggregated and distributed to centres of power where decisions may be made to direct groups of individuals.

Accounting processes can also impact as a *restraining* device. The fact that an account about an individual or group will be kept and used as a basis for decision-making provides an incentive to ensure the creation of a ‘good’ record and this encourages compliant behaviour. Provided there is cognisance that the procedure is in operation, the fact of record keeping may deter deviant behaviour. Wheeler (1969, p. 14) observed: ‘though it may appear as a passive mirror of events, the existence of the record itself serves as a social constraint: persons are generally motivated to develop a “good” record and not a “bad” one’’. The documenting of conduct and the characterisations that emerge therefrom ensure that ‘a powerful form of social control may be wielded by those who have it within their discretion to make an event a “matter of record”’ (Wheeler, 1969, p. 15). In this sense accounting may operate as an informal and indirect form of social control. For example, the need to give an account of personal and familial circumstances before powerful agents may discourage a welfare claimant. A factory worker may be disinclined to slacking when his productivity is monitored and recorded. Once collected, accounting information can be processed, exchanged and disclosed in ways that also restrain the behaviour of others. For example, in welfare systems the publication of accounts that name individuals is deterring through its stigmatising effects (Walker, 2004, 2008b).

Accounting may also serve as a *confirmatory* mechanism. It can embed the hierarchical structures through which social control is exercised. The determination of the accounting data to be recorded, its extent, and the methods used for its collection, entrench the asymmetrical distribution of power, dominant ideologies and the relationship between the ruler (as data gatherer) and the ruled (data supplier). The powerful can impose ‘compulsory visibility’ (Foucault, 1977). For Foucault the interrogation and recording of an entrant to an institution was confirmatory of power relations. Disclosures may be used to construct a body of knowledge about the individual that not only rendered him an object but also confirmed his

subjugation (1991, pp. 294-295). When the socially dominant are responsible for keeping the accounts, the books and records they maintain offer symbolic confirmation of their capacity to exert social control over others.

Conclusions

Social control represents just one sociological theme deserving of greater attention in the unceasing venture to identify the roles of accounting in society. The concept is usually associated with the investigation of the structured sets of relationships that prevailed in industrial society (Elliott & Turner, 2012, p. 16) - the temporal frame of most accounting history research (Edwards, 2009). Although the current paper has called for a renewal of the project to explicitly locate the entwinement of accounting and the social in historical research, such exercises are also potentially beneficial to those pursuing more contemporary agendas. Indeed, modern-day shifts in characterisations of the societal, its configurative relationships and institutions, suggest new points of interaction with accounting. Recent characterisations include consumer society, risk society, information society, network society, global society, even the audit society. These serve as a reminder that 'with the world now globally refashioned in the image of transnational corporations and agencies – new forms of society, sociality and the social are being constantly, if precariously, reconstituted' (Elliott & Turner, 2012, p. 14).

Such transformations also reinforce the desirability of a continuous probing for opportunities to explore the roles of accounting in society. Elliott & Turner (2012, pp. 159-168) for example, envision a number of 'social futures' during the twenty-first century. Potential interfaces with accounting surface in each of these. The authors point to the emergence of 'feral societies' in which the disorientating impacts of globalisation and neo-liberalism incite civil conflict and violence. New technologies of governance, including accounting, may feature in the control of feralized populations. In the context of globalised consumerism and the centrality of high-speed information networks, Elliott & Turner (2012, pp. 163-165) also envisage the rise of 'entertainment societies'. The associated increase in mediated entertainments, internet-based socialities and online recreation suggest further connections between accounting and culture (Jeacle, 2012).

Elliott & Turner (2012, pp. 165-168) also detect the emergence of 'catastrophic societies' – social formations conditioned by the biological, environmental and nuclear threats that imperil mankind, and the fundamental reconfigurations that would result from their actuation.

In this vision, extant accounting research agendas relating to sustainability, developing societies and military conflict have particular resonance. Accounting and rituals of verification in catastrophic society might also be more heavily implicated in the global management of scarce resources, especially of food, water and fuel. A renewed focus on accounting in crisis situations (Walker, 2000) is likely to accompany the sociology of disruption, trauma and calamity (Vollmer, 2013). Emergent agendas concerning the functioning of accounting in the management of natural and humanitarian disasters and the control of dislocated populations would likely assume greater prominence in ‘catastrophic societies’ (Sargiacomo, 2014, 2015).

As the founder of *AOS* recognised 40 years ago, adventures into the vast altering space of the social in search of points of connection with accounting represents a major challenge. The early years of *AOS* were characterised by determined attempts to explicitly locate ways of delivering this most testing component of the journal’s remit. That challenge is even more intimidating for historians who, having been identified as important participants, were tasked with exploring such linkages in the abyss of time. During the late 1970s the ‘Committee that Never Reported’ recognised that ‘an improved social history of accounting’ demanded investments ‘in enhancing the theoretical and epistemological understandings of historical researchers in the area’ (Hopwood, 1985). Authors such as Burchell et al (1980) commenced that venture. Without further excursions of the kind that they and others inaugurated it is likely that the ‘social’ in accounting history will merely radiate ‘widely, freely, even indiscriminately, into all gardens in its vicinity’ (Febvre, 1929, quoted in Sewell, 2005, p. 318).

In his editorial celebrating 30 years of *AOS* Anthony Hopwood (2005) reminded us that ‘the need for new understandings of the organizational and social functioning of the accounting craft remains ever real’. Ongoing investments ‘in conceptual thinking’ need to be made if momentum is to be maintained (Hopwood, 1985). The advocates of ‘The New Accounting History’ alerted its adherents to the prospect of lost momentum if the search for facts about the past was unattended by efforts to broaden the ‘theoretical apparatus’ necessary to interpret them, or was met by a reluctance to connect with emerging ‘intellectual currents in the social sciences’ (Miller et al, 1991). Likewise, in history, it is recognised that ‘the social stands in need of constant theoretical scrutiny and reinterpretation’ (Joyce, 2010). A disinclination to continually pose questions such as ‘How can historians explore the roles of accounting in society?’ not only frustrates the ambitions of researchers contemplating entry to

the field, it also fails to do justice to the legacy of those who, in the past, courageously attempted to provide some answers.

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