Critical Perspectives on Accounting 80 (2021) 102342

Contents lists available at ScienceDirect

Critical Perspectives on Accounting

journal homepage: www.elsevier.com/locate/cpa

Critical reflections of accounting and social impact (Part II)

1. Introduction

In recent decades, non-government organisations (NGOs) and not-for-profit organisations (NPOs) have grown in importance worldwide (Salamon, Sokolowski, Haddock, & Tice, 2013). While NGOs and NPOs differ substantively, many provide support and services to the neediest and most vulnerable in society and fill gaps in private sector service provision. Much of their work is focused on humanitarian and environmental causes to promote social change, develop society, improve communities, and increase citizen participation (Banks, Hulme, & Edwards, 2015). Thus, NPOs and NGOs in particular have an important role to play in social, community and sustainable development, providing a meaningful area for critical research into accounting and social impact. From here on we shall refer to NPO and NGOs as non-profit organisations.

A specific challenge for non-profit organisations is funding. Funding can either come from within the organisation, public fund-raising events, donations, grants, sponsorships, or from government but regardless of where it comes from the use of such resources needs to be adequately accounted for. Indeed, non-profit organisations are under relentless pressure to provide evidence of how funds are used (Cordery, Crawford, Breen, & Morgan, 2019). This raises reporting, performance and accountability issues. Currently, there is no consistent global approach to non-profit financial reporting. Likewise, the multiple and complex stakeholders of non-profit organisations, who hold differing outcome expectations, raise difficulties in managing organisational performance (Conaty, 2012). Additionally, accountability is a multifaceted phenomenon where no single model seems to fit all situations (Bourdieu & Wacquant, 2001; Cooper & Johnston, 2012).

In this second part of the special issue on Accounting and Social Impact we include contributions that explore accounting in relation to organizations seeking to have a social impact, or more generally an impact consistent with a non-profit orientated social mission. The papers presented address a number of important issues across a variety of contexts using a broad range of methodologies and theoretical frameworks, but typically refer to issues of accountability, power and control. Our discussion begins with an outline of key aspects of accountability in non-profit organisations before moving on to discuss each of the papers within this volume.

The first paper in this volume (Dewi, Manochin & Belal, this issue), empirically examines the beneficiary accountability framework by drawing evidence from an Indonesian NGO case study, while the second (Clerkin & Quinn, this issue) explores the role of management accountants, donor grants and the crisis of state funding. The third paper (Conaty and Robbins, this issue) focuses on perceptions of stakeholder salience in the management of performance in non-profit organisations. Next, Malmmose and Kure (this issue) elaborate the progress of a hospital management quality pilot project through the lens of institutional theory. The fifth paper (Miley & Farly Read, this issue) explores the epistemology of ignorance in accounting through an examination of how social boundaries shape collective identities, and how these identities determine the accounting responses of social groups. Paper six (Nikidehaghani, Cortese, & Hui-Truscott, this issue) focuses upon the role of accounting and pastoral power in Australian disability reform. The two final papers of the volume (Ejiogu et al., this issue; Westerdahl, this issue) consider the regulation of social housing and the consequences of accounting practices that facilitate economisation respectively. We will introduce and elaborate on each of these contributions in the following discussion.

2. Accountability and non-profit organisations

Non-profit organisations ostensibly pursue a social mission rather than a profit motive; managing their activities and financial resources differently from the private sector to achieve their social objectives and meet their obligations to their stakeholders. Yet, in

https://doi.org/10.1016/j.cpa.2021.102342

Available online 7 July 2021

order to ensure and maintain public confidence and secure donor funding, non-profit organisations need to demonstrate accountability, trustworthiness, honesty and transparency to their founders, volunteers, program recipients, the public and their donors who may be concerned to see effectiveness and value for money from the use of the financial resources (Duval, Gendron, & Roux-Dufort, 2015). Through the use of such financially and performance orientated controls, non-profit organisations can come to look rather more like their profit-making funders than their mission would suggest, or desire (Martinez & Cooper, 2019). It might be argued that organisations that focus on those aspects of their social mission that provide improvement to their metrics (to the detriment of other important aspects of their mission), the greater confidence their stakeholder and beneficiaries will have and the greater chance they have of securing donations and other sources of funding.

Over many decades, the non-profit sector has grown substantially and now provides almost half of social service provision (Salamon, 2002). However, despite such growth, understanding of the accountability and performance of non-profit organisations is still relatively limited (Van Iwaarden, van der Wiele, Williams, & Moxham, 2009). Accountability within non-profit organisations is to a large extent procedural: complying with regulations to operate, and providing basic information on the use of financial resources, how funds were collected and how these are used to support and develop service provision. Little attention is given to the users (beneficiaries) of the service provisions.

Beneficiary accountability has received some attention in recent years (Wellens & Jegers, 2014). Beneficiary accountability is the means by which power is used responsibly to promote the dignity of the recipients through making a deliberate effort to involve, communicate and respond to recipients' concerns and needs (Uddin & Belal, 2019). In simple terms it is about developing good relationships through quality programming to ensure that interventions are accountable, transparent and appropriate for the recipients. However, beneficiary accountability is a contested notion and difficult to operationalise (Wellens & Jegers, 2014).

Dewi et al. (this issue) explore the operationalisation of beneficiary accountability in the Aksi Cepat Tanggap Foundation in Indonesia. In their study, beneficiary accountability is conceptualised in terms of being casually demanded, action based, quasi-instrumental, and self-reliant. These attributes are explored from the perspective of the different NGO actors (beneficiaries, donors, NGO managers, volunteers and community leaders). Their findings revealed that beneficiary accountability does not need to be constrained to any formal mechanism but rather should be viewed in broader terms and connected to the four attributes outlined in their study. They further provide some insights into what works in practice for the benefit of beneficiaries, which may be of benefit to NGO managers working to ensure the development of more sustainable NGO operations. However, they also noted that beneficiary accountability is challenging for the key constituencies involved and there may be merit in questioning the possibility of operationalising beneficiary accountability in this way. Future research could, therefore, delve deeper into the challenges of operationalising this practice in situations where great power disparities exist between the NGO and the beneficiary (see for example the recent allegations surrounding the sexual exploitation of the dispossessed of Haiti by Oxfam employees).

While non-profit organisations are socially and economically important (Hall & O'Dwyer, 2017), convincing funders to provide financial support is a constant, challenging process. In response to the increasing external pressure and competition to secure funding, non-profit organisations are increasingly utilising management accounting and performance targets to measure progress. However, Hopper, Tsamenyi, Uddin, and Wickramasinghe (2009) noted that management accounting systems may not reconcile with the broader social mission of the organisation. Hall and O'Dwyer (2017) also question the emergence of accounting in NGOs and its social impact.

In response to such criticism, Clerkin and Quinn (this issue) explore the role of management accounting in international development NGOs (IDNGOs), explaining how and why (or why not) finance managers engage with management accounting tools and information. Their findings revealed that management accounting reports concentrate on spending on specific donor grants rather than providing insights which could help align and enhance the social impacts of the organisations consistent with their social mission. The managers' concerns were more focused on maintaining the institution on behalf of the donors and demonstrating upward accountability than utilising management accounting tools and their professional expertise to better the social impact of organisational activities for the benefit of the beneficiaries. By doing so they come to reflect the status quo, rather than becoming definers of organisational change that would represent stakeholder interests and facilitate progressive social developments. Little research to date has considered applying an institutional lens to the NGO sector in this regard (Claeyé & Jackson, 2012). Clerkin and Quinn's findings, therefore, offer an important contribution to our understanding of how finance managers, as institutional agents, could apply management accounting to improve the organisations' social impact. But further, they highlight the problems created by the clamour of competing demands from donors for accountability reports which consume resources and energy within these organisations - thus demonstrating the need for further research in this area.

3. Accounting, control and performance in health and welfare

An additional problem for non-profit organisations is how to demonstrate effective management control and performance to multiple and complex stakeholders who hold differing outcome expectations and information requirements (Brignall & Modell, 2000; Conaty, 2012). From a functionalist perspective, effective management control and performance measurement systems are critical to organisational success (Ferreira & Otley, 2009). While much work has been conducted to develop frameworks that provide a more holistic view of the organisation and perspectives of performance and control in the private sector, little attention has been given to how non-profit organisations balance multiple stakeholder objectives (Malmi & Brown, 2008).

Conaty and Robins (this issue) consider how managers of a non-profit organisation providing intellectual disability services in Ireland perceive the importance of their stakeholder constituencies for how they manage performance (entailing accountings for control) and what the impacts of this are. Focusing on three core elements of management control systems: budgeting, client service delivery and assurances of control, they identify a number of deficiencies and omissions that manifest around performance in such organisations. Drawing on stakeholder salience theory, they explore management salience perceptions of key stakeholders such as service users. While the organisation identified service users as key stakeholders, they are not provided with any financial performance reports or information from the assurance system. Rather, the only information they received related to the client service delivery and control system which lays out plans as opposed to performance or actual service delivery. In contrast, all other stakeholders were provided with a broader range of performance information. These findings indicate the duality of stakeholder typologies at play. The findings thus suggest that to avoid a failure in the organisation's core mission it is important for managers to understand the potential impact of this duality. Issues arising from the intractability of alignment between management perceptions and stakeholder salience and the role of management control systems could usefully be explored further in other social contexts.

Another strand of the critical accounting literature has considered the potential negative social impacts arising from the implementation of cost and performance management systems in non-profit organisations such as healthcare (Ballentine, Brignall & Modell, 1998; Kurunmäki & Miller, 2006; Lapsley & Miller, 2019). Accounting measures and standardised performance measurement systems are argued to be insufficient to deal with the complex and multifaceted aspects of healthcare provision (Pflueger, 2016). It is further argued that accounting control systems distort the social aims of healthcare provision as they inappropriately categorise patients (Kurunmäki & Miller, 2006). Furthermore, Samuel, Dirsmith, and McElroy (2005) argue that the monetisation of patients through the application of accounting measures and controls transforms them into commodities, raising ethical dilemmas (Cordery, Baskerville, & porter, 2010). A challenge for healthcare management, therefore, is finding a balance that provides quality services at a reasonable cost.

Malmmose and Kure (this issue) draw from institutional theory to analyse a change in hospital management from a top-down approach to a locally developed patient-focused performance measurement system to improve quality in the Danish health sector. The new management control system was aimed at enhancing the quality of patient hospital services. Through an analysis of nine hospitals over a three-year period, the new system is shown to have initially been received with enthusiasm, which gradually waned as external pressure to increase productivity mounted and internal pressures intensified. The patient-focused system was decoupled due to a productivity emphasising accounting logic that paradoxically was supposed to have been replaced. Here, it was relevant that the project was operationalised in a context where new public management initiatives were already in place. The findings highlight mechanisms that constrained the institutionalisation of control despite control being sought by both the organisation and healthcare professionals; the findings also indicate a need for further research on healthcare productivity, quality programmes and cost efficiency.

4. Accounting and power in education and welfare

A recurring theme of accounting research focuses on the accounting–power nexus, which has been driven by the desire to understand the social and institutional impact of accounting (Hopper & Armstrong, 1991; Hoskin & Macve, 1994). Within this research, accounting is viewed as a construction that limits and controls behaviour (Colville, 1981; O'Regan, 2010). Further in this regard, accounting serves as a constitutive component of society and a means of embedding other constructions that reinforce privilege and control (Arrington & Francis, 1989; Scapens & Macintosh, 1996; Walker, 2004). A more recent strand of research explores how the absence or lack of accounting in terms of operational expectations can also be theorised in terms of oppression and exercise of power (Catasús, 2008).

Contributing to this area of research, Miley and Farley Read (this issue) reflect on a crisis in State funding of Catholic educational institutions in the 1960s in Goulburn, Australia. This phenomenon is linked to a historically contingent trajectory whereby social boundaries shape collective identities (including of the Church and the State) which then shape accounting responses of social groups. This can be articulated in terms of what the authors call an 'epistemology of ignorance', which amounts to an intentional choice by a social group to remain ignorant. In this study, the collective identities are shown to have contributed to a lack of accounting records, which became key to the crisis. Since the crisis related to a lack of funding, in this circumstance accounting perhaps could have facilitated compromise between the State and the Church. The findings therefore highlight the importance of understanding the historical boundaries between groups, their constructive identities, beliefs and engagement with accounting.

We have seen how accounting techniques are influencing and shaping social services and identities to forms that have ambiguous and complex relationships with the modern state and its objectives, sometimes expressing consistencies therewith (Walker & Carnegie, 2007). Government reforms based on neoliberal policy of 'no rights without responsibilities' (Fiske & Briskman, 2007, p. 50), moves the emphasis from individuals' entitlement to individuals' obligations and classifies citizens as economically accountable (Malbon, Carey, & Dickinson, 2018). It is estimated that approximately one-sixth of the European population have a disability (Evans & Reher, 2020), with many of these people being in receipt of some form of welfare support. Similarly, in Australia the disability figure is approximately 18%. Disability appears in all demographic and socioeconomic groups and covers a wide range of disabilities of varying severity that require different degrees and types of support. Most western governments have engaged in reforming their welfare programs to provide training and support to facilitate greater access to work opportunities for the disabled, which is consistent with the concept of the workfare program (Goodin, 2002). In this context, individuals are viewed as economically accountable (Arrington & Upton, 2013).

Nikidehaghani et al. (this issue) explore the role of accounting in 'disability welfare reform', in the context of wider 'neoliberal reform' in Australia. In developing their argumentation, the authors draw from Foucault's notion of 'pastoral power'. Focusing on government documents on welfare reform and disability applications, the findings suggest that individuals admit their financial position to secure disability welfare. Government, on the other hand, uses this information to direct them to 'suitable' employment rather than financial assistance. Accounting practices are thus found to be key in transforming the identity of people with disabilities into an identity consistent with the desiderata of a neoliberal ideology. The discourses between the micro-power and macro (state)-power support the premise that accounting is not neutral but rather is socially constructed and involved in defining individual identities. They further demonstrate the centrality of accounting in the determination and application of welfare policies. Future research could usefully extend this work through empirical research to expose the experience of social service users and welfare policies based on monetarised decisions.

5. Accounting, power and control in social housing organisations

Social housing is another key area of social service provision. Social housing plays a critical role in the development of towns and cities, increasing the supply of affordable homes and providing opportunities for future generations (Aalbers & Christophers, 2014). As such, social housing is an important aspect of public policy. While such organisations are not profit driven, they still face challenges to achieve synergies, the need to overcome financial constraints and reduce costs (Fields & Uffer, 2016). Within many areas of the accounting literature, calculative practices have been shown to inform social policy (Lapsley, Miller, Panozzo, Kornberger, & Carter, 2010). However, very little of this literature considers the role of accounting in the financialization of social housing (Fields & Uffer, 2016).

Ejiogu et al. (this issue) critically explore how the ‘reform’ of the regulation of social housing in England reflects processes of neoliberalization and implicates accounting. The authors argue that prior critical accounting research has tended to view both neoliberalism and accounting as static phenomena. The authors draw on literature from politics and geography to demonstrate a processual view of neoliberalism (England & Ward, 2007; Tickell & Peck, 2003). Through the application of Bourdieu’s notions of field, capital and habitus, the authors demonstrate how accounting is implicated in the processes and practices of organisational change, the redefining of power relations, and the achievement of social control in English Housing Associations (EHAs). The study’s analysis and reflections contribute to the theorising of accounting’s role in the socio-historical development of social spaces. They also demonstrate how the application of economic and dominant logics, deliberately aimed at strengthening the power and position of the EHAs while reducing the influence of the tenants, helped to establish a new apparatus of social control.

Continuing with the social housing theme, Westerdahl (this issue) focuses on changes in Swedish public housing – termed an economisation through legislative intervention – and elaborates on the political significance of changed accounting practices in relation to an appreciation of governmentality. The findings of this study revealed that observance of the new legislation relied on accounting practices, amongst these the yield metric which originated in financial economics, became prominent due to its capacity to condense contradictory conditions and time into a single figure, making assets comparable. The examples provided within the study indicate how varied assumptions and understandings of the future can justify incorporating social housing into the non-calculable domain. The vagueness of the notion of time disrupted the connection between, accounting, governmentality and the processes of economisation, because it facilitated the opening of a space for political resistance and counter calculation.

6. Future research

The principal aim of commissioning the special issue was to involve an international community of scholars in critical accounting research projects aiming to better understand how accounting and impact develop and intertwine in diverse areas of society. The selection of papers in part II of this special issue contributes to the scholarly debates on accounting for non-profit organisations. The type, size and structure and locations of the non-profits examined in part II vary considerably, however, each study emphasises the growing importance of non-profit organisations and the role they play in social, community and sustainable development. They further illustrate the transformative power of accounting to constrain or enable a more diverse, inclusive and equitable society, while also raising further questions which stimulate future research projects.

Non-profit organisations exist in a complex fiduciary relationship that can often force them to respond to the pressures of their neoliberal settings. Each of the organisation’s stakeholders hold their own set of expectations and requirements. The expectations and needs of these various stakeholders can also be conflicting and contradictory. Thus, managing such complex relationships and providing appropriate accounting information and demonstrating accountability is challenging and has been a long-standing issue for the non-profit sector (Boomsma & O’Dwyer, 2019). In this context, neoliberalism has led to the commissioning of charities to provide social services through mechanisms such as social impact bonds, which has reflexively shifted charity organisations themselves towards a more neoliberal functioning (Cooper, Graham, & Himick, 2016). A significant amount of research has been dedicated to exploring upward accountability (i.e., NPO accountability to donors) within the sector with little consideration given to the downward processes (i.e., NPO accountability to beneficiaries). The study of Dewi et al. (this issue) providing some insights into beneficiary accountability, suggests that further research could be fruitfully conducted into other less powerful groups and downward accountability mechanisms.

At the core of accountability is a trust-distrust dialectic. Donors wish to know how their money is being utilised and to what effect. A big issue for non-profit organisations, regardless of their size, is their ability to maintain and expand their donor base. In response to the increasing external pressure and competition to secure funding, non-profit organisations are increasingly using accounting and performance statements to demonstrate ’effective’ use of donor funds (Cordery et al., 2019). While such tools can be persuasive for demonstrating upward accountability, more attention needs to be paid to how accounting systems can be adapted to reconcile with organisations’ broader missions. Further research could also be conducted into the micro-financing of NPOs and their quest for self-sustainability.

Accounting control and performance management is an area that has received much attention from the private and public sector perspective. However, despite repeated calls to expand such research into the non-profit sector, research in this area is still limited (Malmi & Brown, 2008). Currently, despite being mission-driven and reliant on donor funding, non-profit organisations mostly apply control and performance tools to satisfy upward accountability. Thus, more attention could be given to assess how non-profit organisations utilise accounting controls to balance multiple stakeholder objectives while trying to discharge their social mission at a reasonable cost. Further investigations could also be conducted into the role of management accounting in relation to the misalignment between management perceptions of stakeholder salience and organisational mission – which could build upon out the work of Conaty and Robbins in this issue. Likewise, further research could be conducted to explore the mechanisms that make accounting and performance control deviate from a social impact agenda, in the name of a greater commitment to the principles of neoliberal management.

A significant amount of research has also been done into the accounting–power nexus which has been driven by a desire to understand the social and institutional impact of accounting (Hopper & Armstrong, 1991; Hoskin & Macve, 1994). Much of this work has taken a structural view of accounting, placing it within political structures of capitalism, class and structures that reinforce privilege (Arrington & Francis, 1989; Scapens & Macintosh, 1996; Walker, 2004). However, little consideration has been given to situations whereby accounting has failed to operate as envisaged, or circumstances in which accounting was deliberately absent altogether. While the work of Miley & Farley Read here contributes to this gap, further research that draws on their work could extend appreciation as to how accounting is implicated in the shaping of social identities. Likewise, it would be interesting to explore the effect of accounting processes on the maintenance or creation of power differentials in the non-profit sector. For example, Nikidehaghani et al. (this issue) demonstrate that accounting is not neutral but rather socially constructed and involved in defining individual identities within the disability reform process. Research into the discourses between the micro-power and macro (state)-power, the development of welfare policies, and the experiences of social service users could usefully extend their work.

Another area of societal importance concerns the provision of social housing. The provision of affordable housing is critical to the development of rural areas and cities (World Economic Forum, 2019). Prior research has demonstrated how accounting actively participates in the social construction and regulation of housing. However, research in this area is still relatively limited. The work of Ejiogu et al. (this issue) and that of Westerdahl (this issue), raise a number of issues that merit further research. For example, it is suggested that the analysis of the interplay between accounting, housing providers and tenant voices could be insightful. Likewise, consideration could also be given to the role of accounting in the drive towards sustainable development goals in social housing provision. Additionally, further research could be made into performance measurement and management control in social housing particularly from social, environmental and economic impact perspectives.

7. Concluding remarks

Collectively, the papers included in Part I and Part II on accounting and social impact provide a significant contribution to our knowledge and understanding of the far-reaching effects and impacts of accounting and its calculative practices. It is clear that much more work needs to be conducted at the interface of accounting and social developments. Indeed, as indicated above there are exciting opportunities to develop this critical strand of research further. We hope that you find the contributions of the special issue stimulating, insightful and inspiring.

We would like to thank all of our authors and reviewers for their contributions and support to our call for papers on the social impact of accounting. We also thank them for their engagement with the two Accounting, Society and the Environment Research workshops that triggered the special issue. Thanks also again go to the Chartered Institute of Management Accountants (CIMA) for funding the research workshops. And finally, thanks to the editors of *Critical Perspectives in Accounting* (particularly Yves Gendron and Christine Cooper) for their constructive comments and extensive and enduring support during the compilation of the two parts of this special issue.

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