Article Review


Review by Nick Barter, University of St. Andrews

The Review (Word Length: c500 words)

This article is purposely antagonistic, however it is also highly amusing and I would recommend all social accountants to read it as it is full of colourful language and wonderful imagery. Using the same imagery brought forward in the article, the basic story is that social accountants are a cult that metaphorically resides on a south sea archipelago. On this archipelago, the cult or alternatively the CSEAR islanders, discuss how they are committed to the overthrow of global capitalism via their research into the social and environmental reporting (SER) of corporations. The islanders facilitate their research by the use of various social science theories (three are discussed in the article - stakeholder theory, legitimacy theory and political economy theory). The islanders found these theories washed up on the shore (hence the cargo cult of the title). However, because the islanders exist in isolation they don’t really understand the political roots of these theories, have developed them without reference to the outside and misapplied them. Further because the islanders don’t ask themselves big questions about the relationship between corporations and capital markets, ie outside context, they cannot begin to understand if corporate accountability is a realistic or desirable goal. Thus isolated development and misapplication of theories coupled to a lack of explanation of wider context has rendered the islanders politically neutral and politically neutered, in short the islanders can be ignored. Further although the islanders may claim their research has emancipatory potential their isolation means that they fail to provide the analytical and reflective tools for doing so. What is more the islanders annual get together (the CSEAR conference) is nothing more than a “collective display of angst, defensiveness and self-congratulation” (Spence et al: 2010:26). In sum the islanders have the outward appearance of being political antagonists but are in fact
not. At least that is what the CSEAR islanders are up to according to the self styled critical accounting anthropologists (i.e. the authors of the article; Spence, Husillos and Correa Ruiz).

Like all good stories there is probably some truth in the arguments put forward but also some misunderstanding as well. Nevertheless, the basic questions of: Do social accountants understand their theories well enough? Do they engage with other social scientists enough? Do they engage with social movements enough? And, are social accountants politically antagonistic enough? are good questions to consider. In this regard the article serves a purpose that is extremely useful because it is perhaps asking social accountants to ensure they are good scholars and seen as such beyond their group. Further by ensuring good scholarship and outside engagement the implicit message of the article is that perhaps social accountants have much more to offer and at the moment they are limiting themselves. In this regard the authors of the article are making a call for action, something that is always useful to hear, even if it is ultimately dismissed as being from a bunch of anthropologists who never really understood the CSEAR islands culture anyway.

To close, perhaps the anthropologists should be invited to the annual CSEAR islanders’ celebration to discuss their views and if the islanders decide the anthropologists’ views are just the annoying ramblings of non-natives who don’t understand then they can be popped into the cauldron to provide a final day feast 😊

Read the article, enjoy and digest!

PS: Never tell the anthropologists you read their story as that reinforces their notion of separateness and self importance ;-)