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Pragmatism, Truth and Social Accounting Research

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ABSTRACT

Purpose: To introduce pragmatism as a useful approach to social accounting research and to offer the pragmatic notion of truth as a way of redirecting thinking within this field.

Design/methodology/approach: We explore the concept of truth as it has been used within critical social accounting research and contrast this to a pragmatic notion of truth. We then explore the various ways the pragmatic notion of truth extends key areas of social accounting research.

Findings: Ideal corporate accountability has been central to the conception of truth within social accounting research. However, this reliance on ideals has underpinned a fairly restrictive conceptual framework that risks losing its ability to inform change. In contrast, pragmatism sees truth as enacted. This means that truth is whatever is useful when dealing with broader social and environmental issues. Adopting this core idea of pragmatism may have many ramifications for social accounting research particularly in relation to stakeholder participation and social reporting.

Research limitations/implications: Pragmatism offers a variety of novel ways to open up social accounting research so that it might be more successful in both informing and supporting change.

Originality/value: We argue that pragmatism offers a useful and practical conceptual model for stakeholder participation based on the concept of deliberative democracy as well as a novel view of social reporting based on the idea of sensemaking. In this way the ideas of pragmatism both inform and inspire the social accounting project as it pursues its ultimate goal of sustainability.

Keywords: pragmatism, truth, social and environmental accounting, social accounting research, engagement, critical theory