

**SOCIAL ACCOUNTING AT TRAIDCRAFT PLC:
A STRUGGLE FOR THE MEANING OF FAIR TRADE***

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Abstract

Purpose - This paper provides an account of the development and implementation of social accounting at the UK fair trade organisation Traidcraft plc.

Methodology - Using an ethnographic approach, the paper critically reflects on the role of this emerging form of accounting in an ongoing intra-organisational struggle for meaning within Traidcraft over the management of its 'fair-trade' business.

Findings - The paper argues that the implementation of a formal system of 'social bookkeeping' largely failed to achieve its intended objective to further augment the organisation's accountability relationships with its key stakeholders. However, in the context of organisational change, the accounting intervention was nevertheless significant, in a quite unexpected (and possibly undesirable) way. Along with a number of other intra-organisational factors, the intervention produced a decisive, management-led change within the organisation towards a more commercial interpretation of its religious principles, which the organisation termed 'New Traidcraft'.

Originality/value of the paper - The paper contributes to the change/appropriation debate surrounding CSR by providing insights into the complex range of political, functional and social factors that may influence the outcome of social accounting interventions. The paper also provides evidence to support the argument that social and environmental accounting interventions can be influential (if not necessarily desirable) when they are aligned with substantive changes in the organisation itself.

Keywords Social accounting, ethnography, Traidcraft.

Paper type Research paper.

Introduction

The quantity of corporate social reporting (CSR) in the last decade, particularly from multi-national corporations, has increased substantially. At the same time, however, empirical reviews of recent disclosures have concluded that CSR frequently exhibits, *inter alia*, major shortcomings in: the completeness and reliability of its substantive content (Belal, 2002; Adams, 2004); the basis of (or absence of) its assurance statements (Swift and Dando, 2002; Owen and O'Dwyer, 2005); and the control and manipulation of its stakeholder 'dialogue' processes (Owen *et al.*, 2001; Unerman and Bennett, 2004; Thomson and Bebbington, 2005). These reviews share a concern with the managerialism that has helped to drive the development of modern CSR. Whilst some commentators have championed the 'business case' for CSR as the best practical basis for improving corporate accountability (see, for example, Zadek *et al.*, 1997; McIntosh *et al.*, 2002), more critical voices have concluded that the 'self-policing' nature of new disclosure regimes is especially vulnerable to the 'capture' and manipulation of key terminology and processes by powerful managerial interests (Newton and Harte, 1997; Owen *et al.*, 2000; Gray and Bebbington, 2000; O'Dwyer, 2003). At the same time, however, some researchers continue to sustain a pragmatic interest in what some have termed the 'social accounting project' (Gray, 2002). Within this perspective, CSR is viewed as a possible mechanism for benign, rather than malign, influence, in which accounting may be used to mobilise meaningful organisational change towards less unethical and unsustainable business practices.

This very brief overview highlights the widely-contrasting nature of perspectives on the role of CSR. Accounting may be viewed, in theory at least, as an enabling, empowering vehicle for organisational change (see, for example, Gallhofer and Haslam, 2003). However, if one defines organisational change as "an altered understanding of the organisation and its relationship with the environment arising from accounting or other

interventions” (Larrinaga-Gonzalez and Bebbington, 2001, p. 279) then there is clearly room for debate over the extent to which such interventions are likely to succeed. Moreover, in the absence of successful change, it may be further argued that “not only will the interventions fail to address the problems identified but the meagre action undertaken... will be used to ‘appropriate’ the [original] agenda” (Larrinaga-Gonzalez and Bebbington, 2001, p. 270). In recent years, debates around organisational change/institutional appropriation have benefited greatly from a shift away from retreats into theoretical silos (see, for example Puxty, 1991) towards a more grounded, subtle exploration of the specific circumstances surrounding accounting interventions (Adams, 2002). Moreover, the importance of direct academic engagement with organisations experimenting with new forms of accounting is a point some commentators have been at pains to emphasise (see, for example, Gray, 2002, 2006; Parker, 2005; Thomson and Bebbington, 2005). In-depth investigations of specific accounting interventions can reveal the complexities encountered by participants in the process. Even in circumstances where (as is perhaps more likely) the eventual ‘outcome’ of organisational experimentation with CSR is more ‘malign’ than ‘benign’, empirical research may produce a wide range of insights, both positive and negative, into the factors influencing the role of CSR in organisations. In doing so, the unhelpful historical tendency of academic debates surrounding this issue to become polarised may be avoided.

In-depth empirical studies of the organisational consequences of CSR interventions remain relatively rare. Larrinaga-Gonzalez and Bebbington (2001) undertook an in-depth case study of the implementation of environmental accounting in a Spanish electricity utility. The outcome of this ambitious experiment was ultimately regarded as a ‘failure’ by the authors because it did not produce the intended organisational change, but the major contribution of the work lies in its insights into the context within which the intervention took place. Drawing in part from an earlier unpublished case study by Duncan and

Thomson (1998), the paper argues that the significance of this organisational context may be understood using the notion of an ‘assemblage’ of competing elements. Each element of the assemblage may contribute to, detract from, or be neutral to, the intended organisational change. Given the outcome of the experiment, it is not surprising that many of these elements are ‘negative’ ones that evidence organisational appropriation. Particularly significant elements can act as ‘fulcrum points’ that decisively shift the outcome of the accounting intervention one way or the other. In the case study, the locus of control over the organisational discourses which the new form of accounting was intended to influence was seen as especially significant. Secondly, and relatedly, the paper argues that the legitimacy of a new form of accounting depends on its alignment with the prevailing organisational rationality, and offers the tentative conclusion that:

“[accounting] will only be accepted if it delivers the ‘right’ message and if it does not create an alternative source of accounting-based discourse that challenges existing power positions... for accounting to be effective it must be aligned with substantive changes in the organisation itself” (Larrinaga-Gonzalez and Bebbington, 2001, p. 286).

O’Dwyer’s (2005) case study of the construction of a social account in an Irish overseas aid agency is also downbeat in its overall assessment of the outcome of the accounting intervention. However, O’Dwyer’s study also provides useful insights into the complex reasons underlying such an outcome. In particular, O’Dwyer draws attention to the ways in which powerful controlling interests in the aid agency were able to manipulate, and consequently suppress, aspects of the social accounting process which could have helped empower stakeholders and in turn bring about organisational change. Without a formal mechanism to support ‘genuine’ dialogue, stakeholders were argued to be powerless to prevent the emasculation of the social accounting process by management.

It may be seen from this brief and, by no means exhaustive, review that a feature of prior empirical studies of social and environmental accounting interventions is the general emphasis on resistance to change and appropriation, rather than tangible change. In this

scenario, even if the stated intentions or rhetoric surrounding the intervention might promise organisational change, the consequences of intervention are quite different. The potential of accounting as an enabling vehicle for change is suppressed by a more influential assemblage of other macro and micro-level factors that combine to produce institutional appropriation. In her case study of environmental accounting implementation in the public sector, Ball (2005) develops the notion of an assemblage of elements used in the change/appropriation model of Larrinaga-Gonzalez and Bebbington by drawing on the work of Oliver (1992). Oliver develops a generic model of political, functional and social pressures for change in organisations in which emphasis is given to the significance of pressures as possible *antecedents* of organisational change, in the sense that change, if it is to succeed, must first overcome existing institutionalised behaviour (see also Seal, 2003). In her case study, Ball (2005, pp. 350-351) usefully distils the basic elements of Oliver's model:

“Political pressures refers to the idea of changing power distributions and political ‘dissensus’... Internal political pressures may erode political ‘agreements about the validity or value of institutionalised practices. Functional pressures are concerned with changing views about the instrumental value of institutionalised practices and procedures. Such views may be affected by... re-evaluation in the context of increased technical specificity. [Social pressures may refer to] a loss of cultural consensus or agreement among members... [brought about by] factors such as restructuring [and] the recruitment of new staff”.

These generic, gradual pressures may be more clearly enumerated when categorised (as table I illustrates) into (a) intra-organisational factors and (b) organisation-environment relations.

TAKE IN TABLE I

Such antecedents, or predictors, of change may explain change processes in the way that they contribute to a process of ‘deinstitutionalisation’. This may be defined as “the process by which the legitimacy of an established or institutionalised organisational practice erodes or discontinues” (Oliver, 1992, p. 564). The notion of deinstitutionalisation

in the context of social accounting interventions is helpful in the way that it captures both the potential of social accounting as a vehicle to mobilise change when it is implemented in an favourable environment of complementary pressures, as well as the immense difficulty in overcoming those pressures if the new form of accounting does not deliver the ‘right’ message. Identifying antecedents of change may help to explain what sort of pressures may lead to organisational change, as well as the extent to which social accounting might be utilised in order to contribute to a process of change

This paper draws on the work of Larrinaga-Gonzalez and Bebbington (2001) and Ball (2005) in examining issues of organisational change/appropriation in the context of pioneering experiments in social accounting undertaken in the 1990s at the UK fair-trade organisation Traidcraft plc. Prior to the relatively recent interest in CSR from multinational corporations, ‘socially oriented’ organisations such as Traidcraft, whilst idiosyncratic and few in number, represented a potentially promising environment within which CSR might prosper (Raynard, 1998). Equally, they have presented this author with a comparatively rare opportunity to gain access for empirical study. The overall aim of the work at Traidcraft was to develop new forms of social accounting that would be more widely applicable to commercial organisations¹. The practical insights gained from the Traidcraft study have already been disseminated (see Dey *et al.*, 1995; Gray *et al.*, 1997), and this paper seeks to reflect more critically on the social accounting interventions in the company using an ethnographic research method. Although the empirical research at Traidcraft dates from the 1990s, as has been noted already, very few in-depth empirical studies of social accounting interventions have been undertaken, and the insights obtaining from the research are still valuable in this context.

The remainder of the paper is structured as follows. The next section outlines in more detail the background to Traidcraft, its stated principles, and the practical aspects of the social bookkeeping project. Following this, the ethnographic methodology used in the

empirical research is described. The ethnographic narrative itself is then set out in two stages. The first part of the narrative centres on the main phase of the empirical work which took place during the author's involvement with the development of the bookkeeping system. Following an initial discussion of the ethnographic work, the second part of the ethnographic narrative describes the researcher's return visit to the research site, in an attempt to shed more critical light on the analysis by interviewing key organisational personnel. The final discussion section analyses the Traidcraft study in the light of the change/appropriation theories developed by Larrinaga-Gonzalez and Bebbington (2001) and Ball (2005).

Background to Traidcraft

The UK based direct-sales company Traidcraft plc is a small company of about 150 employees that imports handmade crafts, clothes and foodstuffs from communities in the developing world. For many years, the company has promoted itself as an advocate of 'fair trade' as an antidote to structural poverty and inequality. Fair trade has been defined by the European Fair Trade Association (EFTA) as:

"a trading partnership, based on dialogue, transparency and respect, that seeks greater equity in international trade [and] contributes to sustainable development by offering better conditions to, and securing the rights of, marginalised producers and workers in the [developing] South." (EFTA, 2001)

The emergence and early history of Traidcraft has been charted by its founder, Richard Adams (Adams, 1989). Adams claims that the religious ideals of the evangelical Christian church were a strong motivating force behind Traidcraft's inception in 1979, and further asserts that the 'Traidcraft ethos' that emerged in the 1980s became radical in its explicit dissatisfaction with capitalism. As Traidcraft began to grow during the mid 1980s, the company decided to explicitly define its principles, and to this end, the company's objectives were formally set out in a company statement for the first time. Following a

consultation process with key stakeholders in 1986, Traidcraft established a detailed set of “foundation principles”, a summary of which is shown in Figure I.

TAKE IN FIGURE I

The principles explicitly differentiate themselves from “a system based on profit maximisation”. Traidcraft’s “just trading system” orientated the economic activity of the business around “the Christian precept of love by putting the interests of others before one’s own”. More specifically, trading relationships with the company’s producer communities in developing countries should be “organised primarily for the benefit of members and the least advantaged communities”. Traidcraft’s principles were established as a basis for ‘fair trade’, but the explicit altruism of the company’s stated religious and ethical objectives also implied an unusually relaxed attitude towards the immediate economic issues facing the company of financial growth and/or survival. Indeed, it is fair to say that the company’s continued existence was, in part, sustained over many years by the idealism and remarkable loyalty of both its employees (who voted to accept strict rules about pay and conditions in order to reduce the overall wage bill), its exceptionally loyal network of volunteer sales reps (frequently based in churches and related charities), and by its charitable shareholders (the company held its first successful share issue in 1985 despite promising not to pay any dividends). The unconventional attitudes of these stakeholders provided Traidcraft with some relief from the pressures typically facing more conventional commercial organisations.

The Traidcraft Social Bookkeeping Project

In 1991, Traidcraft began developing a formal means of measuring, communicating and managing its accountability to its stakeholders, and in 1993 it became the first UK plc to publish annually audited social accounts. This was widely regarded as a success, and the company was encouraged to go further. Traidcraft sought to improve the inevitable early

inadequacies of the data collection process underlying their social accounting system. This led, in 1994, to the beginning of this author's involvement at the company, which centred on the development of a so-called 'social bookkeeping' system (Dey *et al.*, 1995). This was the term coined to represent the process of identifying, collecting and collating the data necessary to formally account for the state of the company's accountability relationships with its stakeholders. The first stage of the Traidcraft social bookkeeping project involved a feasibility study which sought to identify the company's stakeholders and assess the extent to which 'bookkeeping' information relating to each stakeholder group could be identified and gathered (see Table II). Further empirical details of the social bookkeeping project may be found elsewhere (see Dey *et al.*, 1995; Gray *et al.*, 1997), but a short summary of this early stage of the project is provided here in order to establish a context for the remainder of the paper.

TAKE IN TABLE II

For each stakeholder group identified in the feasibility study, the intention was to construct a schema based on three specific elements:

- (1) the accountability relationships between the organisation and each stakeholder,
- (2) the relevant 'indicators' to measure those relationships and,
- (3) the data sources used to produce those indicators.

The frame of reference used to identify the first element, the accountability relationships, was Traidcraft's stated policies toward its stakeholders. Company policy tended to focus on the company's objectives towards its 'key' stakeholders, especially employees and manufacturers from overseas communities (known within the organisation as 'Producers'). The schema for Producers is shown in Table III).

TAKE IN TABLE III

As Figure I highlighted, a key aspect of Traidcraft's founding principles was "*the encouragement of trade with producers in the developing countries which are organised*

primarily for the benefit of their members and the least advantaged communities”. Objectives towards other ‘significant’ stakeholders, such as the local community, suppliers, other organisations and the environment were less clearly defined. This meant that, for the latter stakeholder groups, it was much more difficult to identify accountability relationships, beyond either commercial considerations (as in the case of suppliers) or vague informal dialogue (as in the case of other organisations). Without further work on the identification of relationships, any attempt to produce a data schema would be very limited. This task was a complex and important one, which was beyond the scope of the research. Consequently, the number of stakeholder groups that would form part of the project was substantially reduced.

In attempting to obtain, for the remaining nine stakeholders, the second and third elements of the schemas, further practical difficulties of a technical nature immediately arose. Information was held on three distinct, but interconnected, computer systems, and no single or compatible set of data existed. In addition, systems came under the control of different departments. In the face of these obstacles, the project team decided to focus on collecting data from the company’s main Management Information System (MIS) that contained the bulk of available quantitative data on Traidcraft’s economic relationships with its stakeholders. As a result of this, data for five of the nine stakeholder groups was considered to be beyond the reach of the project.

Of the four remaining stakeholder groups, the relationships were easier to identify. Many objectives related to economic or financial events and transactions. This meant that the derivation of performance indicators, the second element of the schemas, was reasonably straightforward. Indeed, many of the indicators had themselves been produced for past social audits. As far as the third element, data sources, was concerned, it was sufficient at this stage simply to identify where data for the indicators could be found. Effectively this meant that the project, when it began in earnest, would focus on only one

information system to measure a narrow range of indicators for an equally narrow range of stakeholders.

The Ethnographic Study: Background and Methodology

The author's involvement in the practical development of social bookkeeping created the opportunity for a more reflective empirical study of *how* and *why* new forms of accounting are experimented with. That opportunity was pursued by conducting a parallel 'ethnographic' study that sought to develop contextual interpretations of experimentation with social bookkeeping and reflect critically on the experience of social accounting and bookkeeping at Traidcraft. In the accounting literature, ethnography has been successfully employed by researchers to undertake longitudinal studies of accounting within an organisational context (see, for example, Power, 1991; Rosen, 1991; Forester, 1992; Laughlin, 1995). In this form of research, the researcher is 'immersed' into their chosen empirical setting for long periods of time. During these periods, the researcher has the opportunity to observe and/or participate in activity in the research setting. The researcher's experience is used to generate a narrative-based interpretation or 'thick description' of the research setting. Data collection methods in ethnographies usually involve a wide range of recording techniques, including diaries of observations, events and conversations as well as documentary evidence such as memos and project documentation. In this way, researchers are able to exploit their 'closeness' to the empirical study and achieve grounded interpretations of the research subject. In the Traidcraft study, the author undertook this type of observation and data gathering (drawing on all of the collection methods identified above) concurrently with his own active participation in the development of social bookkeeping, using a diary to keep a record of additional observations, events and impressions. Table IV sets out the timeline of events involved in the research.

TAKE IN TABLE IV

The adoption of both observer and participant roles created a difficulty for the author in terms of maintaining sufficient analytical detachment at the same time as the necessary commitment to the practical aspects of the Traidcraft social bookkeeping project (Dey, 2002). This difficulty was partly alleviated by selecting an overall methodology for the ethnographic study following a version of accounting ethnography proposed by Jönsson and Macintosh (1997). According to this approach, discrete practical and reflective phases of the research process are identified. Such a methodology suited the way in which the ethnographic study emerged out of the researcher's initial practical work in Traidcraft. It provided a methodological platform upon which the author could conduct both the development of social bookkeeping and a reflective interpretation of the development process. Jönsson and Macintosh advocate the division of fieldwork into two stages: (1) the collection of data and subsequent disengagement from the research site, to allow for write-up of a narrative along 'classic' ethnographic lines, and (2) a return to the research site to undertake additional semi-structured interviews designed as a 'follow-up' to the initial period of immersion in the organisation.

This extended research strategy allows for a 'cooling off' period to enable the researcher to disengage from the research subject. It also has important implications for the way in which ethnographic work is theorised. Jönsson and Macintosh argue that the researcher should generate a dialogue in the write-up stage, in which the researcher is encouraged to ground theories in the ethnographic data, develop a critical narrative, and then apply and interrogate newly generated critical explanations by going back into the empirical domain for a second time. Hence, whilst the collection of ethnographic data proceeded alongside the practical work of developing social bookkeeping, most of the critically-informed interpretation of the data occurred *ex post*, during both the initial write-up of the narrative and later during the second interview stage.

The ethnographic study in this paper seeks explain how, and why, social bookkeeping was experimented with at Traidcraft, and what, in the end, were the consequences of the accounting intervention. Following the earlier discussion of the work of Larrinaga-Gonzalez and Bebbington (2001) and Ball (2005), the paper frames the study in the context of change/appropriation theories of CSR, and more specifically the context of Oliver's (1992) theory of deinstitutionalisation. In order to assess the consequences of social bookkeeping the study draws on Oliver's notion of antecedents of change to explore the social, functional and political factors that may or may not combine to create pressures for change. As Table I has shown, these generic factors may come in a variety of forms, both internal and external. However, given the unusually passive and sympathetic behaviour of many of its key stakeholders outlined earlier, it is worth noting at this point that the company was insulated from many of the external antecedents of change that typically affect organisations, and hence the majority of what follows focuses on the role of intra-organisational factors.

It is important to reflect on the overall context within which the research was undertaken at the company and the kind of organisational change, if any, that was originally sought by the Traidcraft social bookkeeping project. Given the comparatively important role already assumed by social accounting and auditing within the organisation, the project was never viewed by this researcher or his collaborators as something that should intentionally provoke a dramatic 'jolt' to the prevailing organisational rationality. Rather, it was intended to complement the prevailing, if somewhat informal, rationality with a more formal, systematic approach to managing corporate accountability relationships. Therefore, whilst the notion of 'change/appropriation' is still relevant to the case here, the relationship between the project and any tangible organisational change ought to be viewed (from an academic perspective at least) as *unintended* rather than by design.

Ethnographic Narrative, Part 1: Social Bookkeeping Development

As outlined in the previous section, the author's research at Traidcraft was in the first instance based on his direct participative involvement in helping to develop the social bookkeeping system for the company, of which the first phase was the week-long feasibility study for social bookkeeping outlined previously. A few weeks after the feasibility study was completed, the author returned to Traidcraft to work full-time on-site for three months, with the intention that enough work would be completed by the end of the year to allow a prototype social bookkeeping system to be developed and tested. The project work was undertaken with the support of a team comprising a number of key staff from various different parts of the organisation. Traidcraft's organisation structure is shown in Table V:

TAKE IN TABLE V

The project team assembled for the development work involved staff from three departments: External Affairs, Accounting and Information Services. This arrangement crossed over strong and well-respected departmental boundaries. It reflected both the small and under-resourced nature of the company, which could not afford to fund a specialist department to produce a social account of the firm's activities. It also reflected the fact that social accounting had evolved parallel to, rather than as a part of, existing accounting and management procedures. In addition, three departments were not explicitly involved in the project work. Two of these, Sales & Marketing and Operations, represented the large majority of the workforce. Operations covered the importing, warehousing, and final distribution of stock, and Sales & Marketing managed the range of products offered, their promotion and sale. Leaving these large departments out of the development work risked alienating them from the project. Both departments seemed resistant to becoming involved in the further development of social accounting. Some managers in Sales & Marketing

believed (without, as far as the author was aware, any concrete evidence to support their belief) that the disclosure of information the previous year's social audit had been too critical and had a resultant damaging effect on sales. The previous year's sales targets had not been met, and managers in Sales & Marketing were blaming the social audit, at least in part, for the problem, that had amounted to a £150,000 shortfall in sales.

In the context of the project's time and resource constraints, and with the scope of the initial concept narrowed down, the team was driven by the desire to obtain some concrete 'results'. Consequently, the project work focused exclusively on using the MIS to generate almost all the data used for the social bookkeeping indicators. As the on-site project work continued into late October, time was devoted to producing a simple prototype form of social bookkeeping that presented tangible evidence of the system's limited outputs. An example of this output for the Producers stakeholder group is shown in Figure II.

TAKE IN FIGURE II

At a meeting of the project team in October, the Sales & Marketing Director raised concerns about the simplified and misleading nature of social bookkeeping indicators, which pointed to a potential conflict between his department's policies and budgeted targets, and what his staff saw as an implicit political agenda behind the project. He saw social bookkeeping as presenting a simplified and misleading picture of Traidcraft's trading relationships with overseas producers:

"The social accountants might want to know why purchases from a particular producer have fallen. Maybe it is Traidcraft's fault. But on the other hand, maybe it's just a poor sales response. Or, maybe we really tried our best but we ended up buying rubbish. It's difficult to read any of this from social bookkeeping indicators."

In circumstances where purchases from producers had fallen, the Sales & Marketing Director believed that beneath this superficial financial data lay a range of more subtle information, that should also be recognised and fed into the system:

“We need to understand how relations with suppliers are difficult to maintain, and how this can affect trade. What about overall trends rather than one-off measurements? Especially sales histories and stock holding. Suppliers have their own responsibilities, activities and commitments. We need to take into account their own performance, especially their delivery record and quality.”

At a later meeting in November, the Imports Manager provided an example of the difficulty of using purchases data from the MIS as a ‘proxy’ for trading activity with overseas producers. He argued that one year without any purchase shipments delivered did not necessarily point to a failure on behalf of his department to sustain trade. Managing a relationship with a producer was, he believed, *“not as simple as asking the yes/no question, are we buying from supplier X?”*. At the same time, he felt that this was exactly the kind of approach that the social bookkeeping project would encourage. To get the ‘true’ picture, a social account of a relationship with a producer would have to follow up each case in depth, to properly understand what the situation was. He was also sceptical about both the internal usefulness and disclosure dimensions of the data. Incorrect assumptions about the validity of the bookkeeping would, he suspected, lead to extra, unfair, pressure on him, without any opportunity to explain or account for his actions on his own terms.

The comments of the Sales & Marketing Director and the Imports Manager suggested a level of unease about the management decisions that might be made on the basis of social bookkeeping. The Sales & Marketing Director commented on this point as, *“a question of social versus financial accountability.”* However, in the climate that existed within the project team, it seemed that financial imperatives were much more likely to be emphasised. At a team meeting in November, reservations (expressed by this author) concerning the narrow focus of the bookkeeping numbers as measures of the trading relationships with overseas producers were dismissed outright by the rest of the project team. The managers in Operations were viewed as familiar opponents who had failed to appreciate both Traidcraft’s and the producers’ situation. Affirming their faith in the

bookkeeping project, members of the team then decided that the pilot indicators would be used, internally, as part of a forthcoming overseas producer review exercise, directly in opposition to the Imports Manager's wishes. This review would, according to a subsequent memo, address "*the current situation regarding the value of trade to each producer/ each country/ each region*", and, perhaps more alarmingly for the Imports Manager and his team, "*the fundamentals of what we are trying to achieve as a trading organisation with producers*".

The author continued working on a part-time basis over the next three months on completing the production of the bookkeeping information system. By the time the next social accounts were compiled the following April, the completed 'front-end' of the system was in place. A number of interlinked spreadsheets were developed to download raw data from the MIS and to collate and presented the relevant 'bookkeeping' information. The project work was regarded by the team as a credible first attempt to develop a social bookkeeping system and the author disengaged from the research site to begin the next phase of the ethnographic research.

Social bookkeeping, with its increasing emphasis on easily measurable 'bottom-line' indicators, presented a partial, simplified, yet compelling view of Traidcraft's relationships with a narrow range of 'key' stakeholders. The project was subject to the influence of diverse networks of actors, in different departments within the company. However, control was placed firmly in the hands of the 'project champions' within Traidcraft, most of whom held key positions within the Board. The team were able to control the definition of the underlying objectives of the system as well as the scope of the practical work. The existing information systems focused attention on measurable indicators and prioritised stakeholders according to the data that was available. The completed 'front-end' of the system presented a version of the organisation that was based only on the quantitative and financial data obtained from the MIS. Most of these tangible

outputs showed the company's accountability relationships with its key stakeholders in figurative terms, emphasising economic and trading aspects rather than 'intangible' social dimensions of accountability. Such figurative outputs helped to strengthen the fragile legitimacy of social bookkeeping. Despite the fact that some indicators, especially financial data about Producer purchases, were dependent on subjective estimates, the project work was regarded by the team as a credible first attempt to develop a social bookkeeping system. As a new form of accounting that grew out of the management accounting system upon which it was based, the numerical outputs of social bookkeeping were not ignored. In the eyes of staff in the Operations department, it provided ammunition to the Board's attempts to subdue and control it. At the same time, some frustrated operational staff regarded social bookkeeping as a superficial irrelevance to the job that they were doing.

The first stage of the analysis of the ethnographic study prompted further questions which could be usefully pursued by returning to the company. What were the long term consequences of the development of social bookkeeping at Traidcraft? More specifically, how did the bookkeeping experiment both reflect, and contribute to, a changing moral/economic culture within the company?

Ethnographic Narrative, Part 2: Follow-up interviews

A key dimension of the ethnographic approach adopted in this paper is the employment of a second empirical stage of ethnographic analysis, where the researcher revisits the research site in an attempt to shed more light on the initial findings. In June 1997, the author returned to the company, two years after the original bookkeeping project had been completed. The main aims of the visit were to (a) gather additional information to ascertain what the longer term consequences of the project had been, and (b) relate this new data back to the initial ethnographic account and preliminary analysis. To this end, a number of

semi-structured interviews were conducted with staff involved, either directly or indirectly, in the social accounting process. A substantial part of the interviews explored the ongoing organisational consequences of introducing social bookkeeping. In particular, the interviews focused on the relationship between social bookkeeping and the moral and commercial dimensions of the organisational culture that defined the ethos of the company.

After the site visit had started, the researcher soon became aware of a change in the fortunes of the company. Following the completion of the social bookkeeping project in June 1995, Traidcraft's financial performance worsened considerably; falling sales and rising costs produced a significant bottom-line loss for the first time. This situation had been made explicit in a publicly available report (sent to all shareholders), entitled *Testing Times*, published in June 1996. The final section of the document set out a strategic plan called "Steady Ready Go", in which the 'Ready' and 'Go' stages (shown in Figure III) were particularly revealing:

TAKE IN FIGURE III

This appeared to signal a dramatic change in the company's attitude towards its 'key' stakeholders. If, as the heavily rhetorical statement asserted, "*a satisfied customer is the number one fair trade goal*", then Traidcraft appeared to be radically revising its mission, which, as Figure I has already shown, sought explicitly to improve the lives of its overseas producers.

The financial difficulties that affected the company during 1996 clearly merited further investigation in the interview stage, not least because of the possible role of social accounting and bookkeeping in management's response to the difficulties. One interviewee summed up what he felt had happened in the time since this researcher's last visit in 1995:

"The plc has been through a big transition. This shift in the day-to-day life in the company is probably summed up by calling it 'Old Traidcraft, New Traidcraft', in the same way that the Labour Party reinvented itself."

A complex picture began to emerge from the interviews about the culture within the company that had confidently turned a blind eye to commercial ‘inefficiencies’ for some years, but since become increasingly confused and doubtful of its purpose and strategic direction. This was a facet of Traidcraft’s situation that *Testing Times* did not identify. Arguably, the root cause of the company’s financial circumstances was not a result of management decisions, but could perhaps be traced all the way back to Traidcraft’s ideological principles. The following vignette from one interviewee vividly captures how management were struggling to balance the commercial realities of fair trade against the needs of producers:

“We were carrying on like we were a charity. Everything was geared towards keeping up buying from producers. The business was manufacture driven. Someone stood up in one of my early meetings and said, ‘So let me get this straight. We go to a producer in Africa and say, ‘What have you got?’. And then they say, ‘We have this basket’. So then we just say, ‘OK, we’ll have 50 of them’. And then, these baskets get shipped to our warehouse. Then they sit there for two years and we don’t sell a single one. Then we have to try to flog them for half the price we bought them and still have to chuck some of them away. Then we sack the staff because we’ve made a huge loss. That’s about it, isn’t it?’”

‘Old’ Traidcraft, in the eyes of some employees, had been effectively subsidising its producers for several years, despite evidence that suggested such a strategy was financially disastrous. It seemed that an underlying tension between Traidcraft’s motivating ideology and its commercial reality had divided the workforce for some time:

“We have to sell to survive. That is what we live or die on. People here would be talking about this, but in the same breath they would make anti-consumerist comments. We have principles, but one of them is also that we exist to sell stuff. You can’t do that, be a businessman and a revolutionary at the same time. We don’t need that kind of attitude.”

In the face of the financial circumstances of 1996-97, the company had responded by recruiting new business managers. One of the most prominent and outspoken of these had arrived at Traidcraft from a successful direct sales company operating in the cosmetics

market. His comments on Traidcraft's future direction reflected enthusiasm for a new sales driven policy:

"In the past Traidcraft have been pioneers, but the battle has been won. Now we need to develop the brand. I want this company to be pioneers of selling, rather than ideology. We don't need to fight that battle any more. We need to preserve our principles, but it needs to be from within a commercial perspective. We need to be 'commercial Christians'."

In its search for 'commercial Christianity', and fuelled by a personnel upheaval at top management level, in which business experience had overtaken religious experience as the most valuable qualification, 'New' Traidcraft had already gained momentum and legitimacy. In this context, the role of social bookkeeping in the emergence of 'New' Traidcraft was worthy of investigation.

Social bookkeeping had continued to be developed by the company after the disengagement of this author from the research site, and so it was important to establish the extent to which the outputs of the social bookkeeping system had become integrated in decision-making processes, both at a day-to-day operational level and at the strategic level of 'New' Traidcraft. One observation from a member of staff suggested that social bookkeeping had in fact played a crucial role in *precipitating* the financial crisis that preceded the emergence of 'New' Traidcraft:

"There was an over-exuberance to emphasise a measure like increasing purchases from third world producers. But we did it because the social accounts had told us 'the most important thing about Traidcraft is volume of third world purchases; get that up.' So the Board took that as a mandate to buy more product. What they should have done is taken it as a mandate to sell more product. That's a big difference, because there was a warehouse full of product that hadn't shifted. So it could be argued that the social accounts almost put the organisation out of business."

These comments suggest social bookkeeping's narrow range of quantitative, 'bottom-line' financial indicators acted as a directive, rather than reflective, force. However, instead of acting as a resource that justified a commercially-minded strategy, as this narrative has so

far suggested, social bookkeeping had in fact been used - initially at least - to justify a continued 'subsidisation' of producers.

In contrast to this, the emergence of 'New' Traidcraft required a complete re-orientation of business policy. Management at the centre of the strategic changes had begun to restructure operations to reflect the new vision. The first stage of this change had been a rationalisation of the entire business, in which large parts of Traidcraft's operations were judged by management as being "*commercially inefficient*". This process had paved the way for the second stage of the restructuring, in which the remaining parts of the business had been re-cast as "*sales-driven*":

"I discovered that over 50% of all our products weren't even selling one a day. That's over 550 products. People here, their definition of a product was just something you bought. But a product is something that sells. Otherwise, it isn't a product at all. The basic point of the new approach is that if you aren't doing one of the following three things: recruiting new [sales] reps, keeping existing reps, or generating sales, then stop what you're doing and do something else."

As the above quotation suggests, the restructuring process had relied on quantitative data to legitimise senior managers' actions. In a climate where financial pressures required staff to justify their decisions commercially, social bookkeeping had become an important means of holding lower management to account. Many of the indicators of activity now defined as central to the business of 'New' Traidcraft had emerged out of the social bookkeeping project. Only a narrow range of social bookkeeping data was used in the decision-making process, and for only a very specific purpose – the strategic and cultural objectives of 'New' Traidcraft. On a wider level there was no evidence of specific 'improvements' to Traidcraft's social relationship with its stakeholders. Nevertheless, an analysis of the interviews revealed that social bookkeeping continued to enjoy support at Board level.

In contrast, 'shop-floor' staff perceived social accounting as *potentially* very influential within the organisation, but there appeared to be concern that the system had not

effectively influenced the company's relationships with its key stakeholders. One member of staff commented that:

"The social accounts, whilst it is accepted as part of corporate life, it is rather divorced from what we do on a day-to-day basis. They only take the rough measures like bottom-line profitability, third world sales, and I don't think they do enough with it."

Hence, it seemed that only a narrow section of the social bookkeeping outputs – such as the 'bottom line' economic data on trading relationships with producers- had actually been used as a strategic and operational tool. The new system had gained a sufficient level of legitimacy thanks to the continuing support for the process from senior management, and had enabled improvements in terms of better control of production processes and more disclosure in the social accounts. However, despite the obvious recognition of the important role of social accounting data in measuring and improving the social accountability of the organisation, little progress had been made to that end.

Discussion: Deinstitutionalisation and Organisational Change at Traidcraft

Drawing on the work of Larrinaga-Gonzalez and Bebbington (2001) and Ball (2005), this section of the paper provides an analysis of the ethnographic study in terms of organisational change/appropriation and the factors contributing to this. It may be argued that there is strong evidence in the ethnographic narrative of deinstitutionalisation and organisational change in the devaluing of 'Old' Traidcraft and subsequent emergence of 'New' Traidcraft, in the sense that the organisation's understanding of itself and its relationship with its environment was challenged and altered. Precipitated by a financial crisis, the emergence of 'New' Traidcraft was the decisive result of the last battle in a long-fought internal power struggle. On one level, it led to a rationalisation and redirection of resources from manufacturing to selling, which included drastic changes in personnel with the recruitment of business-centred management. On a second, deeper level, 'New'

Traidcraft encompassed not just an (possibly overdue) acceptance of ‘commercial realities’, but also involved, to some extent, the dilution of moral principles in the management of trading relationships. Senior management took advantage of the rhetorical ammunition the crisis provided them with to overcome ideological resistance to change and legitimise a cultural and operational sea-change in the organisation’s approach to doing business. In the ‘New’ world of ‘commercial Christianity’, the bottom line was financial, not moral.

However, the significance of social accounting and bookkeeping in this process of organisational change is a more subtle question, particularly because, from the point of view of this author and his original objectives in the developing social bookkeeping, this change outcome was quite unforeseen and unintended. The extent to which the emergence of ‘New’ Traidcraft was an *undesirable* organisational change is a more complex and subjective question which is difficult to resolve, but it could be argued that the unexpected way in which the social bookkeeping project evolved was undesirable in the sense that it contributed to the deinstitutionalisation of ‘Old’ Traidcraft, and that this process of deinstitutionalisation was a ‘negative’ rather than ‘positive’ outcome, which involved a certain amount of institutional *appropriation* of social bookkeeping in the face of a number of powerful intra-organisation influences. However, an overall judgement of ‘New’ Traidcraft is beyond the scope of this paper. The remainder of this discussion focuses on using Oliver’s (1992) model of social, political and functional pressures to analyse the events described in the ethnographic study and to explore the significance of social bookkeeping in influencing organisational change.

Political pressures for change, whilst not immediately apparent in the early stages of the social bookkeeping project, came sharply into focus during the follow-up visit to the company. The financial results of that year had brought to the surface a schism within the organisation that had been festering at a largely unspoken level for some years. ‘New’

Traidcraft represented a modernising agenda that sought to banish what they saw as barely disguised anti-consumerist ideology from what ought to be a consumer-driven, commercial enterprise. In confronting this issue, the shared understanding of Traidcraft's purpose, that had held the organisation together since its inception, had begun to unravel. For those who represented 'Old' Traidcraft this modernising agenda, summed up by the strategic vision of "Steady, Ready, Go" appeared to be embracing the profit-seeking values that the company had always explicitly rejected in its Foundation Principles. Conflict revolved around the more fundamental question of how Traidcraft balanced the moral principles guiding its trading relationships with producers against the imperatives of operating as a commercial enterprise. This political struggle between interests within the organisation also influenced the development of social bookkeeping in the sense that the project team was controlled by key members of the Board who were aligned with 'New' Traidcraft.

Social pressures within the organisation were closely related to the political struggle over the direction of the company. The notion of a shared vision of the Traidcraft organisation typified by the company's Foundation Principles had fragmented as the financial pressures on the company intensified. The growing lack of clarity over the definition of the company's main purpose was summed up by one interviewee, who claimed that:

"We have a fundamental problem - there is no agreed definition of what 'fair trade' is. So monitoring fair trade is always going to be a thing of argument, until we've actually got a definition. The closer you get to our relationship with overseas producers, the more you realise that there's a grey area, it's not a case of black and white, between the totally good suppliers and the rest of the evil world."

The erosion of a shared consensus was further accelerated by the appointment of new senior managers in key positions. These staff had no prior experience of the organisation and aligned themselves strongly behind 'New' Traidcraft.

Drawing on the change/appropriation work of Larrinaga-Gonzalez and Bebbington (2001) it can be argued that these political and social pressures acted together to create an ‘assemblage’ of factors that had a powerful influence on the development and implementation of social bookkeeping. The gradual ‘narrowing’ of the bookkeeping project described in the ethnographic narrative, and the emphasis on quantitative, financial performance indicators diluted the original objectives of the research. However, as well as being influenced by these intra-organisational factors, social bookkeeping acted as an influence on the process of organisational change.

As a functional pressure for change, it may be argued that social bookkeeping was instrumental in shaping and legitimising the transformation of the organisation into ‘New’ Traidcraft. Concern was expressed by several interviewees about the role of social bookkeeping in simplifying trading relationships in an abstract, figurative manner and in legitimising a radically different, business-centred approach to ‘fair trade’. In this way, the social bookkeeping system played a significant role in (a) presenting a simplified financial representation of the organisation, and (b) providing legitimacy to the actions of the Board. This implicates social bookkeeping as an important influence on the organisation that both encouraged and legitimised the implementation of new vision of the organisation.

Drawing on Oliver’s own work, one may summarise the pivotal nature of the relationship between social bookkeeping and deinstitutionalisation and change at Traidcraft as follows:

“When the process and technologies for achieving goals are unclear and outputs difficult to assess, organisations depend less on concrete indicators of successful performance to determine the appropriateness of organisational practice and rely more on the confidence and good faith of their internal participants (Meyer and Rowan, 1977) or on collectively generated understandings and consensual benefits about accepted structures and procedures for achieving organisational objectives... When organisational objectives become more technically specific... then institutionally prescribed activities and modes of operation will tend to be displaced by more technical criteria of organisational effectiveness” (Oliver, 1992, p. 573).

Having reviewed the social, political and functional pressures for change encountered during the ethnographic study, it is now possible to construct a table (shown in Table VI below) of intra-organisational factors which summarise the influences that shaped the organisational change that took place at Traidcraft. As discussed earlier, the table does not enumerate any wider factors relating to the organisation's relations with its environment, because of the unusually passive nature of key stakeholders' behaviour towards the organisation. It should be emphasised that an important aspect of these factors is the cumulative influence of all of them and the way in which they acted to reinforce each other. At the same time, however, it may be argued that, while the implementation of social bookkeeping did not precipitate the change towards 'New' Traidcraft, it played a crucial – and perhaps pivotal – role in driving through organisational change.

TAKE IN TABLE VI

In an organisation as apparently compatible with socially objectives as Traidcraft, the analysis provided in this paper concerning the instrumental role played by social bookkeeping in the modernisation of the organisation is perhaps an unexpected conclusion. Despite the company's stated principles, as well as its established and well-rooted informal practices, accountability relationships and cultures, the continuing ambiguity over what fair trade meant only ensured that a formal, calculative social bookkeeping became a useful asset in the Board's attempts to justify a radical strategic shift, away from "behaving like a charity" and towards "commercial Christianity". This encouraged a less consensual form of management that pushed the company towards the "black and white" extremes of the commercial/moral axis. The simplified but powerful representation of reality that the bookkeeping system embodied provided an effective resource for the commercial imperatives underlying the company's new strategy. By serving the ends of both extremes of the commercial/moral axis upon which Traidcraft turned, social bookkeeping played a significant role in shaping organisational change.

Notes

¹ It is recognised that in some ways the nature of the Traidcraft organisation is closer to a social enterprise or campaigning NGO than to a typical commercial entity, and that more specific theorising of specific factors related to Traidcraft's organisation structure and business model could have included in the study (see, for example, Davies and Crane, 2003; Moore, 2004). Nevertheless, at the time of the study, the view of the academics involved in the work was that the organisation's accountability to its stakeholders did not need to be theorised differently (see Gray *et al.*, 1997).

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Intra-organisational factors	Organisation-environment relations
<i>Changes in political distributions</i> Declining performance/crises Conflicting internal interests Power reallocations	<i>Competitive environment pressures</i> Increasing resource or domain competition Increased innovation pressure
<i>Changes in functional necessity</i> Increased technical specification Increased goal clarity	<i>Social environmental pressures</i> Changing government regulations Changing social values
<i>Changes in social consensus</i> Increasing turnover/succession of staff Loss of cultural consensus	<i>Random external occurrences</i> Dissonant events or data
	<i>Changes in constituent relations</i> Declining external dependence Withdrawal of incentives Rising efficiency standards

Table I: Empirical predictors of change (sources: Oliver, 1992; Seal, 2003)

Stakeholders initially identified but excluded from detailed feasibility study schema	Stakeholders included in feasibility study schema but excluded from social bookkeeping project	Stakeholders included in social bookkeeping project
Ecological environment Aid agencies Alternative & fair trade organisations Governments Producer communities Producer environments UK and European suppliers Contract organisations (Traidcraft acting as supplier)	Employees Mail-order customers Traidcraft shops Wider public Local community	Shareholders Producers Sales reps Registered retailers

Table II: Traidcraft stakeholder groups identified by the social bookkeeping project

Policy	Indicator	Information System Location(s)
<i>Producers</i>		
Fair Price & Value Added	Standard costing prices vs. MIS data Analysis of value added	MIS & standard costing system MIS
Advances to Producers	Total advances/ total purchases	MIS - purchases ledger
Speed of Payment	Days from receipt of invoice	MIS
Continuity & Trade Patterns	Total value of purchases Changes in purchases by country Payments to producers	MIS MIS MIS
	No. of active partners No. of producer entries & exits	MIS - purchases ledger MIS
Quality of Relationships	Design & technical input Communications Lobbying	Marketing questionnaires Marketing dept records Unknown
Informing Customers & Reps about Products	% of Products with Producer Info Included	MIS & marketing dept records
Environmental Impact	Transportation Details, Analysis	Unknown
<i>Community & Employees</i>		
Community Benefit & Producer Objectives	Not yet developed	Questionnaires
<i>Environment</i>		
Local Environmental Impact	Producer Environmental Audits undertaken	Records of visits to producers

Table III: Feasibility study information schema for Producers stakeholder group

Date	Research Stage
May - June 1994	Traidcraft social bookkeeping project planned and theorised
July 1994	Bookkeeping system feasibility study undertaken on-site
September – December 1994	On-site bookkeeping development work, ethnographic diary and additional data gathering undertaken
January – March 1995	Development of bookkeeping system completed
May – June 1995	Bookkeeping system implemented; social accounts produced
July 1995	Disengagement from research site
January - September 1996	Theoretical grounding undertaken; first part of ethnographic narrative written up
March – May 1997	Follow-up interviews planned and arranged
June 1997	Follow-up interviews undertaken on-site
July – September 1997	Second part of ethnographic narrative written up

Table IV: Timeline of research undertaken at Traidcraft

MANAGING DIRECTOR					
OPERATIONS	SALES & MARKETING	ACCOUNTING	INFORMATION SERVICES	PERSONNEL & TRAINING	EXTERNAL AFFAIRS
Operations Director	Sales and Marketing Director	Finance Director	Information Services Manager	Head of Personnel	External Affairs Director
<i>Managers:</i> Customer service Production Imports Food ops & purchasing Distribution Warehouse Graphics	<i>Business Managers:</i> Paper Food Overseas crafts Fashions <i>Sales Managers:</i> Mail order Retail Contracts Producers co-ordinator	<i>Senior Accountants:</i> Financial accountant Management accountant Accounts office manager			
50+ shop floor & packing staff	5+ Office assistants	5 Accounts clerks	3 technicians	P.A.	P.A.

Table V: Traidcraft organisation structure

Intra-organisational factors at Traidcraft

Changes in political distributions

Financial performance crisis

“Steady, Ready, Go” consumer-driven strategic restructuring

Control over implementation of social accounting & bookkeeping by senior managers

Changes in functional necessity

Social bookkeeping project gradually absorbed by quantitative measurement culture

Instrumental view of performance legitimised by indicators produced by social bookkeeping system

Changes in social consensus

Recruitment of key senior managers from retail industry

Internal cultural fragmentation between ‘old’ and ‘new’ Traidcraft

Lack of shared organisational understanding of meaning of fair trade

Table VI: Empirical antecedents of change at Traidcraft

KEY ASPECTS OF TRAIDCRAFT'S FOUNDATION PRINCIPLES

Traidcraft seeks to establish a just trading system that expresses the principles of love and justice fundamental to the Christian faith.

- A system based on service, equity and justice, and distinctive from a system based on profit maximisation and personal gain;
- A system that regards the existence of gross material inequities between peoples as a condition to be remedied through the economic system;
- A system that determines the propriety of all commercial decisions by reference to the ethical and practical framework for love in action to be found in the life of Jesus Christ;
- An inclusive community of purpose and relationships free from personal or departmental interest, acknowledging the Christian precept of love by putting the interests of others before one's own;
- The enhancement of the creative liberating potential of each individual as well as their community;
- The promotion of better employment, within Traidcraft and in the suppliers Traidcraft buys from;
- The encouragement of trade with producers in the developing countries which are organised primarily for the benefit of their members and the least advantaged communities.

*Figure I: Traidcraft's foundation principles
(Adapted from Zadek and Evans, 1993)*

Producers		Number on File: 114		
		1992-93	1993-94	1994-95
Total Purchases (£)		£1,555,854	£1,958,210	£2,161,727
% Change		-	26%	10%
Africa		£296,578	£327,463	£533,022
Latin America		61,203	134,240	278,743
Bangladesh		109,506	167,880	159,471
India		198,970	242,455	272,237
Indonesia		97,510	140,964	78,502
Philippines		63,376	60,788	67,232
Thailand		112,851	116,019	134,745
Nepal & Sri Lanka		31,542	40,065	60,110
Cafedirect		-	-	96,320
Other Foods		582,597	728,337	481,345
Foods		746,951	946,603	985,033
Fashion		389,105	522,640	523,596
Gifts		376,257	426,156	558,077
Cards & Paper		44,405	65,797	103,120

	1992-93	1993-94	1994-95
Suppliers Shipping Goods	81	80	89
Suppliers with first shipment	-	-	14
Inactive Suppliers	-	-	25
Suppliers inactive for 2 years	-	-	16
Suppliers inactive for last 3 years	-	-	6

Figure II: Sample spreadsheet output from social bookkeeping system

Ready - to meet the challenge of a more demanding market place

A year ago the Directors announced that Traidcraft had embarked on a radical review of its business processes. Consumers are more demanding of service, quality and value for money. Traidcraft has not always met those demands - and as a consequence has lost customers for 'fair trade'. A lost customer affects not just us, but also our partners overseas, who have been (at times rightly) critical of our salesmanship.

At the heart of our desire to change is the need to re-equip ourselves to be more responsive to our customers. Satisfied customers are the best possible advertisement for fair trade, and the best guarantee of future orders that we can offer our suppliers. That is why a satisfied customer is our number one fair trade goal.

Go - for growth in selected markets

Traidcraft will not achieve its mission standing still. We seek balanced growth across our aims. For this reason it is important that we focus on those opportunities that we judge are likely to deliver the best and the surest results over the next two years.

Figure III: Extract from "Steady Ready Go"