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## Facilitative reforms, democratic accountability, social accounting and learning representative initiatives

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### ABSTRACT

This article considers critical accountants' potential contribution to progressive reforms by examining how trade unions transformed workplace accountability relationships and developed social accounts as part of a workplace learning initiative. The article develops and utilizes the concept of facilitative reforms to interpret the advances brought by learning representative initiatives and accompanying changes in broader civil society, workplace relationships and social accounts in the UK and New Zealand. The article finds that the experience of the learning representative initiatives suggests that critical accountants' support of facilitative reforms may sometimes be a fruitful strategy.

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## 1. Introduction

Humans have a multidimensional range of political, social and development needs, as well as economic ones (Marx, 1977). Unfortunately, current forms of work organization – which are legitimized by prevailing neoliberal thought that reduces workers' experience to self-interested individualistic financial concerns (Harvey, 2005, p. 2) – downgrade employees' social and creative needs. Yet workers' aspirations for development through shared experiences continue. One response to such aspirations has been the pioneering of lay trade union (TU) officials known as union learning representatives in the UK (Hoque & Bacon, 2011; Saundry, Hollinrake, & Antcliffe, 2010; Wallis, Stuart, & Greenwood, 2005) and learning representatives in New Zealand (Alkema & McDonald, 2014; Clough, 2008; Farr, 2008; Heathrose, 2011)<sup>1</sup>. These officials facilitate learning opportunities for their fellow employees, thus, distributing workplace learning opportunities more equitably, allowing workers to develop new capabilities and resources to participate more fully in broader society (Hoque & Bacon, 2011; Wallis et al., 2005 cf., McIlroy, 2008). TUs' facilitation of learning to help realize workers' personal development aspirations suggest a tension with traditional financial calculations that allocate learning according to employers' requirements.

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<sup>1</sup> Similar projects include the introduction of competence pilots and subsequently Learning Ambassadors in Finland (Kolkka & Wesanko, 2006) and Educational Ambassadors in Denmark (Keil, 2008; Plant & Turner, 2005). Similar initiatives have also been considered – although yet to be introduced – in Australia (Yasukawa, Brown, & Black, 2011) and Canada (Centre for Workplace Skills, 2011).

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The biased nature of traditional accounts is well-established (Arnold & Hammond, 1994; Cooper, 1995; Cooper & Hopper, 1987; Cooper, Taylor, Smith, & Catchpole, 2005). Current accounting techniques legitimize the prevailing authority relations of managerial prerogative and represent labour simply as a cost to be reduced (Neu, Cooper, & Everett, 2001; Sikka, Wearing, & Nayek, 1999; Sikka, 2013). Such biases have prompted calls for critical accountants to infuse social accounts with theory (Gray, 2002) and to use those accounts to enhance accountability (Gray, Brennan, & Malpas, 2014). Challenges to conventional uses of accounting range: from development of social accounts that operationalize a specific theory to articulate the interests of social movements (e.g., Cooper et al., 2005); through articulation of forms of Emancipatory Accounting (Gallhofer & Haslam, 1997; Gallhofer, Haslam, & Yownekura, 2015), the application of such accounts to technological innovations (Gallhofer, Haslam, Monk, & Roberts, 2006; Paisey & Paisey, 2006a), use of value-added categories to distribute wealth more fairly (Sikka et al., 1999), Shadow or Silent accounts (Dey, Russell, & Thomson, 2011) and External Reports (Thomson, Dey, & Russell, 2015) that delegitimize oppressive relationships; to the employment of conventional accounts to realize progressive ends (e.g., Arnold & Hammond, 1994). Critical accountants have also made interventions in civil society and political processes including working with politicians, meeting with regulators, mobilizing professional bodies and fellow academics, reporting in the mass media and providing evidence to government enquiries to promote reform of current practices (Cooper, Coulson, & Taylor, 2011; Sikka & Willmott, 1997).

This article extends this literature by considering how critical accountants may contribute to workers' development via the illustration of a unique, longitudinal, internationally comparative study of learning representatives in UK and New Zealand workplaces. It utilizes Gorz's (1968) work to develop the concept of facilitative reforms, both to interpret the introduction of learning representatives and to consider critical accountants' potential contribution to their success and to other progressive changes. The article pursues its objectives by engaging with two themes in the accounting literature and asks two research questions. The first theme used is accountability (Cooper & Johnston, 2012; Gray, Owen, & Adams, 1996; Stewart, 1984) to ask the question of whether the office of learning representatives has led to a sustained movement towards democratic accountability in workplaces. The second theme used is that of social accounting in its various forms (Bebbington, Brown, Frame, & Thomson, 2007; Brown, 2009; Cooper et al., 2005; Dey et al., 2011; Gallhofer & Haslam, 1997; Gallhofer et al., 2015; Gray, 2002; Gray et al., 1996; Sikka et al., 1999; Thomson et al., 2015) to ask whether development of social accounts associated with the learning representative initiative helped enhance accountability to realize the desired learning objectives. In addressing these questions, the article also adds to the small body of work that links accounting to the position of workers and their trade unions (see Arnold & Cooper, 1999; Berry et al., 1985; Cole & Cooper, 2006; Cooper, 1995; Cooper & Essex, 1977; Ogden & Bougen, 1985; Neu et al., 2001, for others).

The discussion is organized as follows. The next section uses Gorz (1968) to articulate a framework of reformist, revolutionary and facilitative reforms to understand civil society, workplace accountability and social accounting dimensions of workplace initiatives. The following section details the emergence of the facilitative reform and associated statutory and civil society changes of learning representative initiatives in the UK and New Zealand. The subsequent section reports findings from the study of learning representatives at two organizations – one in the UK and one in New Zealand – and the related changes to workplace accountability relationships and social accounts. The final section concludes by highlighting the importance of facilitative reforms to more radical change and suggests ways in which critical accountants may support facilitative reforms.

## 2. Facilitative reforms, democratic accountability and social accounting: A review of the literature

Gorz (1968) provides a useful starting point for analysing change. He (Gorz, 1968, pp. 6–8) distinguishes between revolutionary reforms and reformist reforms. Revolutionary reforms are “anti-capitalist”, seek “advance towards a radical transformation of society” and require “structural change”. They base their possibility of attaining their objectives on “implementation of fundamental political and economic changes”. By contrast, reformist reforms avoid changes that “are incompatible with the preservation of the” current order and opt instead for ones that subordinate their “objectives to the criteria of rationality and practicability of a given system and policy”. Gorz's purpose is to plot an alternative route to these two types of change. He, thus, writes of “a not necessarily reformist reform” and “intermediate objectives”. Such reforms will be “conceived . . . in terms of human needs” but not necessarily as part of a whole, future system; instead, they represent “the general direction in which concrete solutions to specific problems move” (Gorz, 1968, p. 11). The term facilitative reform will be used here to operationalize this concept alongside those of reformist and revolutionary reforms. To the extent that learning representative initiatives allowed workers to pursue their own personal development aspirations, rather than simply satisfying the needs of production, they should be considered as a facilitative reform *per se*.

Facilitative reforms will not be uniform. While they will all entail a change in the power relationship between dominant and subordinate bodies, they can differ along a number of criteria. There are two that are relevant to the subsequent discussion. First, there is the purpose of the change and the extent to which it is wholly in pursuit of the goals of the subordinate party, or involves compromises that embrace the dominant group's interests<sup>2</sup>. Second, there is the extent to which a change coalesces with complementary ones elsewhere to strengthen either a dominant or subordinate group

<sup>2</sup> This distinction is similar to Gorz's (1968, p. 9) categories of “autonomous power” of workers' pursuit of their own interest and “subordinate power” of workers' acceptance of the primacy of capital's interest.

affected by the change. Reformist, revolutionary and facilitative reforms are not trichotomous categories. As Gorz indicates, facilitative reforms mobilize workers and help them to see in the current order what may be achieved in an alternative order based on human needs. Similarly, when different facilitative reforms coalesce to strengthen the subordinate group, there may be potential for revolutionary reform by theorizing the means to move to an alternative economy.

These categories and variants of reformist, revolutionary and facilitative reforms will be used to develop a framework for interpreting literature on broader changes, workplace accountability and social accounting before that framework is applied to understanding emergence of learning representatives and an empirical study of their operation.

### 2.1. Workplace accountability

Formal accountability is an obligation “to provide an account . . . of those actions for which one is responsible” (Gray et al., 1996, p. 38; Gray et al., 2014, p. 266) and involves a possible sanction if responsibilities are not met (Stewart, 1984). Accountability is relational (Joannides, 2012, p. 245) and underpinned by differences in power both within and outside organizations. The most powerful people in commercial organizations in capitalist economies are those whose control of capital assets allows deployment of “hierarchical accountability” (Roberts, 1991) to make subordinate office-holders explain the execution of their role in pursuit of profit. There is a danger that if presented as a universal panacea for addressing unjust relationships, accountability becomes a vulgate word that “appears to be progressive but in practice . . . [takes] on multiple meanings such that it lacks political force” especially as those at an organization’s apex will aim to immunize themselves from criticism, so accountability is only effective when sought by those who enjoy great power (Cooper & Johnston, 2012, p. 603). In acknowledging such dangers, this article argues for workplace democratic accountability. Democracy is understood here as the right of everyone to participate in decisions that affect them. There are different ways to realize participation (Gray et al., 1996). One way is by workers in subordinate positions choosing peer representatives – i.e., TU lay officials – to seek accountability from managers in organizations.

Gramsci’s (1978) ideas help to understand how reformist, facilitative or revolutionary reforms in broader society could affect movements to democratic accountability within workplaces. Gramsci’s ideas are well-established in the accounting literature (Alawattage & Wickramasinghe, 2008; Arnold & Cooper, 1999; Arnold & Hammond, 1994; Cooper, 1995, 1997; Dominelli & Hoogvelt, 1995; Goddard, 2002; Lee, 2010; Lee & Cassell, 2008; Lehman, 1995; Neu et al., 2001; Richardson, 1989; Spence, 2009). For economy, it may be stated that Gramsci saw those who owned and controlled capital and their allies exercising hegemony over subordinate groups and classes. Hegemony involves organizing economic and social institutions to solicit active consent from a majority and threaten coercion of any deviant minority. The capitalist state makes compromises with different groups and classes to solicit consent by representing its actions as universally beneficial (Cooper, 1995, p. 179). In advanced capitalist economies, this may manifest in civil society institutions – such as churches, community organizations and pressure groups – that allow subordinate groups to realize some aspirations even though they are exploited economically. Gramsci identified two broad strategies for transforming capitalist economies. The first is a “war of manoeuvre” whereby subordinate classes seize control of the state and used it to transform the economy. By inference of this revolutionary reform of the direction of the state, power relationships underpinning hierarchical accountability in organizations could be transformed rapidly, possibly by a parallel revolutionary reform that creates workplace democratic accountability.

Gramsci’s second strategy of a “war of position” is more necessary in developed economies. It involves opponents of a dominant class developing an alternative hegemony by projecting a vision of change in civil society institutions and winning support before seeking control of the state to transform the economy. Gramsci’s idea of civil society provides a duality: It may support the prevailing order; or, it may be used to promote change. In the former situation civil society institutions promote reformist reforms. For example, professional associations of accountants have developed tools and techniques that embody ideological assumptions supportive of a capitalist economy (Cooper, 1995; Goddard, 2002; Sikka et al., 1999). Right-wing think-tanks have used civil society institutions to mobilize support for governments promoting economic elites’ interests (Hall, 1979; Harvey, 2005; Gray, Bebbington, & Collison, 2006). Neoliberal governments have devolved responsibilities for their citizens’ welfare to a myriad of unaccountable, undemocratic, non-governmental organizations (Gray et al., 2006, pp. 330 et seq.; Harvey, 2005; Lavalette & Ferguson, 2007; Lehman, 2007; Unerman & O’Dwyer, 2006). Such reformist reforms in civil society can have parallel developments in the workplace producing detrimental impacts on employees (Paisey & Paisey, 2006b; Sikka, 2006). However, the relatively autonomous nature – i.e., without direct regulation by those who control capital or the state – of many civil society institutions results in some opposing neoliberalism and the exploitative practices of multinational companies (Lehman, 2007, p. 654; Sinha, 2005, p. 163). A number of authors identify how civil society institutions use different variants of social accounts (Spence, 2009; Thomson et al., 2015) or conventional accounting reports (Arnold & Hammond, 1994) to promote progressive change. Others (Cooper & Essex, 1977; Sikka et al., 1999) advocate accountants using concepts such as “value added” that are not tarnished by ideological connotations associated with profit and capitalist organization of the economy. By not advocating an agenda that supports capital, these proposals promise facilitative reforms which, if adopted, could support parallel facilitative reforms in workplaces.

As indicated above, power residing in the workplace affects work relationships. Burawoy’s ideas help illuminate any potential for reformist, facilitative and revolutionary reforms of workplace relationships. Initially, Burawoy (1979, p. 110) argued that modern corporations embodied an internal state which is “the set of institutions that organize, transform, or repress struggles over relations in production and relations of production at the level of the enterprise”. These mechanisms,

including collective bargaining arrangements, may induce workers' consent by establishing impersonal forms of industrial governance that allow workers to pursue some of their own interests within the terms and domain of the internal state. Although Burawoy (1985, 2012) subsequently revises his analysis in various ways, his initial framework is used here. That framework allows interpretation of literature that found the internal state in its different guises either induced consent (Uddin, 2009, p. 786; Uddin & Hopper, 2001, p. 647; Uddin & Hopper, 2003) or imposed control (Ezzamel, Willmott, & Worthington, 2004, 2008) as instances where reformist reforms consolidated workplace hierarchical accountability. While acknowledging that trade unions' acceptance of the terms of a capitalist economy to negotiate on behalf of their members may preclude their proposal of revolutionary reforms (Cooper, 1995, p. 189; Ogden, 1982, p. 548), their role in expressing workers' opposition to their deprivations suggest TUs could propose facilitative reforms through the internal state to promote increasing movement towards workplace democratic accountability. For example, TUs could seek workers' greater control over work activities, increased information about their employers' business plans and the right to negotiate over those plans (Ogden, 1982), or they could campaign for worker directors or other forms of representation in the upper echelons of the organizations where they work (e.g., Batstone, Ferner, & Terry, 1983; HMSO, 1977), with the potential to exercise sanctions if employers do not comply.

## 2.2. Social accounting

Conventional financial measurements dominate in commercial organizations and have been transferred to other sectors through the advent of New Public Management (NPM) (Cooper & Johnston, 2012, pp. 604–605; Gray et al., 2006, pp. 333–334; Lapsley, 2008). Although it is possible to use conventional accounts for progressive purposes (Arnold & Hammond, 1994), conventional financial measurements are infused with ideological qualities that contribute to a prevailing hegemony (Cooper, 1995). For example, Sikka et al. (1999) highlight how profit is presented positively as a financial category to be increased while labour appears as a cost to be reduced.

Social accounts provide alternative forms of measurement to the financial (Gray, 2002, p. 687; Gray et al., 2014, p. 262). Some perspectives on social accounting – such as advocates of the “business case” – propose reformist reforms by arguing only for socially responsible policies if they bring “bottom line” financial benefits for those who control organizations by reducing costs such as employee turnover, energy consumption and loss of reputation (Carroll & Shabana, 2010). Other perspectives' challenges to the authority of capital mean they are potentially facilitative reforms. For example, Gray et al., 1996; Gray et al. (1996; cf. Lehman, 1999) argue that powerful organizations' accounts of their social and environmental impact could provide other stakeholders with the information to lobby for change. Advocates of dialogic accounting (Bebbington et al., 2007; Brown, 2009, pp. 316–317; cf., Catchpowle & Smyth, 2016)<sup>3</sup> propose encapsulating interests of marginalized groups in accounts so although the interests of dominant groups that control capital are still expressed, the fusion of interests could lead to both the powerful and the less powerful being transformed in some way. A range of tools compatible with these perspectives have been suggested. These include: Emancipatory Accounting through which a full range of interests are expressed to provide a vision of emancipatory reforms (Gallhofer & Haslam, 1997; Gallhofer et al., 2006, 2015); Silent or Shadow Accounts that promote a dialogic exchange by using information in the public domain to raise awareness of issues omitted by formal accounts, to encourage questioning of organizations (Dey et al., 2011); and External Accounts that are prepared by external bodies and which may promote dialogic reasoning through polyvocal expression of interests or counter accounts that articulate alternative views of an organization (Thomson et al., 2015). Sikka et al.'s (1999) proposals for value added accounts may also be seen as facilitative reforms with some transformative potential as they propose categories for changing understanding by allocating rewards according to the contribution made by different parties rather than simply to capital at the expense of labour. To this might be added what may be defined as proactive alignment reports that help legitimize an initiative of a subordinate group or class so that others may see the merits of that initiative before it comes under attack by powerful forces. A perspective that suggests revolutionary reforms is Cooper et al.'s (2005) proposals to exclude the dominant interests of capital by producing social accounts outside the influence of market mechanisms and managers of organizations, linked to the struggles of social movements and informed by theory. Theory may be used to project an alternative understanding of the totality of an initiative, to help mobilize social movements for radical change by transforming their understanding.

## 2.3. Summary

Distinctions have been made between reformist, facilitative and revolutionary reforms in civil society, workplace relationships and social accounts for the purpose of analysing learning representative initiatives.

## 3. Emergence of learning representative initiatives

The facilitative reform of learning representative initiatives in the UK and New Zealand and any accompanying statutory and civil society changes will be considered in turn.

<sup>3</sup> See also Lehman's (1999) post-communitarian social accounting.

### 3.1. The UK

Trade unions in the UK established strong, local collective bargaining traditions in many enterprises from the start of the twentieth century and these have endured (Cooper & Essex, 1977, p. 207; Ogden, 1982, p. 557). *Prima facie*, there appeared to be increasing facilitative reforms of industrial relations when the central confederation, the Trade Union Congress (TUC), adopted a policy of advocating worker directors between the 1960s and 1980s. Worker directors were also recommended by the majority in the Government's Bullock Report (HMSO, 1977) and experimented with in two nationalized industries to give employees a role at the highest level of decision-making in industry (Batstone et al., 1983; Ogden, 1982, p. 554). However, such appointments were expected to act independently as directors rather than as trade union representatives and to keep board information confidential. Thus, the position of the vast majority of workers remained unchanged. Furthermore, the reforms' purpose of improving efficiency so that capitalism could be "saved", gave primacy to capital's interests. Thus, these policies and experiments embodied inherently reformist qualities. Not surprisingly, TUs continued to view local collective bargaining as the primary mechanism to advance their members' interests (Batstone et al., 1983, p. 124). Local collective bargaining rights continue, although the election of the 1979–1997 neoliberal Conservative governments saw TUs as impediments to the free functioning of markets and excluded them from public policy issues.

The facilitative reform of the Union Learning Representative (ULR) initiative took place when Labour governments won Parliamentary majorities between 1997 and 2010. Although these governments worked generally within the confines of neoliberalism (Harvey, 2005), they did so with some modifications (Sikka, 2006, p. 762). One early modification was support for ULRs. The TUC (1998, p. 5) had developed proposals for "a high profile role for [itself] . . . and trade unions as providers and/or facilitators of vocational and other learning opportunities for members and potential members" and proposed a network of ULRs at its national conference in 1998. This network emerged. The ULR project was significant because of the extent to which it gave responsibility for organization of learning to workers and their representatives. Although the Labour Government's policy document, *The Learning Age* (DfEE, 1998) advocated workplace learning being a partnership between employers, workers and their trade unions, job-specific courses remained the obligation of the employer, but ULRs assumed responsibility for other forms of learning. This capability to provide alternative learning opportunities was consolidated by the introduction of a government-funded union learning fund (ULF). *The Learning Age* document had proposed the ULF which grew from £2 million in 1999 to a peak of £20.2 million in 2012–2013 to support learning projects. Many individual TUs bid for funds to introduce such learning projects. Receipt of government funds necessitated that the TUC and the recipient TUs developed systems of accounting to measure learning opportunities, the uptake of those opportunities and their costs. Although the requirement for accounting was derivative of NPM associated with neoliberalism, the accounts constituted supportive facilitative reforms as they monitored the learning that ULRs had agreed with government agencies and legitimized the role of ULRs (Lee & Cassell, 2011).

In the early years of the scheme, however, many employers obstructed ULRs. In response, the Labour Government introduced further facilitative reforms including statutory rights for ULRs through the 2002 revisions to the Employment Act which allowed workers time off to train for – and conduct – the ULR role. The legislation also created a form of external accountability in civil society as TUs could seek redress from employers who obstructed ULRs through the Arbitration, Conciliation and Advisory Service (ACAS). Further facilitative reforms took place in civil society. The TUC<sup>4</sup> established a learning division – formerly *TUC Learning Services* and now *Unionlearn*. *Unionlearn* either commissioned or supported publication of a range of what are described above as proactive alignment reports – see, for example, <https://www.unionlearn.org.uk/publications/research-paper-01-union-learning-union-recruitment-and-organising> – that helped to legitimize ULRs' role. The number of ULRs grew considerably so over 30,000 have been trained.

Given the cumulative changes documented above, it is perhaps not surprising that long after Labour lost office in 2010, ULRs' right to recourse to ACAS remained, ULF funding continued<sup>5</sup> – see <https://www.unionlearn.org.uk/publications/union-learning-fund-prospectus-20152016> – and statutory rights for ULRs to organize learning endured.

### 3.2. New Zealand

In New Zealand, the Industrial Conciliation and Arbitration Act 1894 (NZ) introduced compulsory arrangements and led to almost a century of centralized bargaining. Reformist reforms occurred from the nineteen-eighties when the then Labour Government introduced the 1987 Labour Relations Act that made employment terms and conditions more susceptible to local negotiations by reducing state intervention, although new bodies were instituted for collective representation of workers at enterprise and industry levels (McAndrew, 2006, p. 245; Vranken, 2000, p. 30). The subsequent National Governments that held office from 1990 to 1999 pursued an overtly neoliberal agenda. Thus, further reformist reforms followed when they introduced the Employment Contracts Act 1991 which abolished the obligation of compulsory arbitration and some mechanisms that permitted collectivism in the 1987 Labour Relations Act and instead prioritized

<sup>4</sup> Trade unions are interpreted here as both class organizations and active agents in civil society (Gramsci, 1978, pp. 56 & 221) and the TUC's actions may be interpreted as acting in the latter capacity here.

<sup>5</sup> The sum provided was reduced to £18.9 million in 2013–2014 and there was a change to where ULF was funded from a more "diverse range of funding sources, reflecting supportive partnerships with many skills organisations" (Unionlearn, 2013, p. 9).

individual employment relationships (Haworth & Pilott, 2014, p. 70; Vranken, 2000, pp. 30–31). Before the next occasion when Labour-led Governments enjoyed office between 1999 and 2008, a Mixed Method Proportional (MMP) system of Parliamentary representation was introduced in 1996. This has resulted in no government winning an overall Parliamentary majority. Despite their weak position as a Parliamentary minority, the Labour-led coalition embarked on reforms with some facilitative qualities by repealing the Employment Contracts Act and introducing the 2000 Employment Relations Act (ERA) to promote registered trade unions' negotiation of Collective Employment Agreements with employers. In addition to these reforms that strengthened organized labour, the Labour-led coalition governments supported the introduction of learning representatives.

The learning representative proposals were conceived initially by the national confederation, the New Zealand Council of Trade Unions (NZCTU), based on their knowledge of the UK scheme (Farr, 2008). The proposals were articulated through a reformulated tripartite body in civil society, Skill New Zealand (SNZ), which aimed to upskill the workforce. SNZ comprised NZCTU, the employers' body Business New Zealand (BNZ) and the Industrial Training Federation that represented the Industrial Training Organizations (ITOs). ITOs oversaw vocational learning in different sectors. Although the scheme's purpose of having learning representatives help workers define their own learning objectives constituted this as a facilitative reform, the inclusion of BNZ meant that the scheme also focused on production needs, meaning that it contained some reformist qualities. The scheme received support from the Labour-led Government's budget of 2004, when a total allocation of NZ\$1.12 million was provided – via the Tertiary Education Commission (TEC) – to fund a scoping exercise and then a pilot project of learning representatives. Scoping of the scheme took place in the first half of 2005 and the pilot programme ran between July 2005 and June 2007 when the first 100 learning representatives were trained (Farr, 2008). As part of this scoping and piloting, NZCTU had to develop training and a qualification for learning representatives and gain the support of both employers and national trade union bodies at organizations where the scheme was to be introduced. During this period, the learning representative initiative was installed at a number of worksites (Clough, 2010; Farr, 2008) and spread further as the full project was rolled out (Alkema & McDonald, 2014; Heathrose, 2011). All government financial support was given to NZCTU and used to support their training of learning representatives. As in the UK, the obligation for NZCTU to report back to the TEC on how monies were spent arose from prior neoliberal NPM reforms. However, the outputs had been agreed between NZCTU and a government agency, thus, the emergent systems of accounting also had a facilitative quality. The full scheme was integrated into the New Zealand Skills Strategy and the NZCTU was promised a marked increase in funding through a 4-year allocation of NZ\$766,000 per annum in the 2008 budget, partly to allow learning representatives to address literacy needs that employees might not have been willing to admit to employers (Farr, 2008, p. 525).

A National Party-led coalition regained power at the end of 2008. They jettisoned the skills strategy which led to SNZ becoming redundant with a concomitant reduction in the legitimacy of learning representatives. The grant to NZCTU was also reduced to NZ\$300,000 per annum from 2009 (Heathrose, 2011, p. 14) to focus on literacy and numeracy. NZCTU and an ITO did, however, commission evaluations of the learning representative scheme (Alkema & McDonald, 2014; Heathrose, 2011), to provide proactive alignment reports to help sustain legitimacy for the initiative.

### 3.3. Overview

In the UK and New Zealand, learning representative initiatives that were facilitative reforms *per se*, coalesced with other facilitative reforms of civil society institutions, production of proactive alignment reports and TUs' accounting for public funds received. ULRs in the UK focused more exclusively on workers' interests and so constituted a greater measure of a facilitative reform – and enjoyed enduring, stronger legislative support – than was the case in New Zealand. The impact of this pattern of developments on accountability relationships and social accounting at the case study organizations is considered next.

## 4. Empirical research

This section investigates whether the facilitative reforms of learning representative initiatives led to democratic accountability and associated forms of social accounting at two organizations; one in the UK and the other in New Zealand<sup>6</sup>. Cases where learning representatives were active – at least initially – were selected purposefully because they were information-rich (Patton, 2002, p. 243) and allowed consideration of the research questions. Fieldwork in the UK first took place between 2006 and 2008 when regular visits were made to the case study site and other relevant organizations. Fieldwork in New Zealand first took place during February–March 2008 after the learning representative pilot project was completed. A second period of fieldwork took place in New Zealand in April 2012 when the scheme had been operational for 4 years but more than 3 years after the Labour-led coalition lost power. Further interviews were conducted at the UK site up

<sup>6</sup> The cases are a public sector organization in the UK and a third sector organization in New Zealand. While less profit-focused than some organizations, they are suitable for our purposes as they are subjected to similar financial pressures and take on many of the characteristics of capitalist organizations.

**Table 1**  
Summary of respondents.

Respondent	UK		New Zealand	
	Number of respondents	Number of interviews	Number of respondents	Number of interviews
Trade union confederation	1	1	6	7
Funding body	1	1	4	4
Government Department			2	2
National training federation			4	4
Regional learning support organization	3	3		
National TU official	1	2	4	5
Regional TU official	2	4		
Local learning convenor	2	6		
ULR	9	9	5	5
Learner	5	5		
Learning-related manager	1	1	1	1
Learning provider	1	1		
National training organization			4	4

to January 2013, 32 months after the Labour Government was deposed. Longitudinal research design<sup>7</sup> allowed comparisons over time both within and between each case study.

In both countries, interviews were held with trade union confederation officials, regulators or providers of learning, full-time officials of participating trade unions, learning representatives, managers who negotiated provision of learning opportunities at the organizations and – in the UK – learners. Holding interviews with respondents in corresponding positions in both countries allowed meaningful comparisons. In the UK, 33 interviews were held with 26 respondents while 32 interviews were held with 30 respondents in New Zealand. A summary of the position of each respondent is provided in [Table 1](#). Interview schedules varied according to an interviewee's position and country of residence and the point in the development of the scheme when the interview took place. Common themes discussed with each respondent were their understanding of the scheme, the types of learning delivered, successes and difficulties experienced, ways of calculating learning needs and measuring progress and successes of the scheme, formal agreements in support of learning representatives, mechanisms for seeking redress if learning was obstructed and any experience of such obstructions and redress. Interviews were audio-recorded and transcribed verbatim. Relevant documents were collected from a range of sources including the organizations visited and the Parliamentary library in New Zealand. Delivery of learning opportunities was observed in the UK and ongoing e-mail conversations were held with respondents throughout the study.

Written data – i.e., documents and interview transcripts – were analysed using a template ([King, 2012](#)). Headings in the template enabled understanding of any facilitative qualities of the learning representative reforms and included: prior forms and mechanisms of accountability and those emergent with the learning representative initiatives; measurements of workplace learning; how any conflicts between the criteria informing the learning representative initiative and others at the case organization were resolved; and the impact that changes in government had. There is a danger in longitudinal research that a teleological argument will be provided at the end of the study, with a latter period appearing as a natural outcome of an earlier period. To avoid this, template analysis was conducted, first in 2009, after the initial period of research was completed when findings were written up. Template analysis was conducted subsequently on the data collected from 2012 to 2013 and that data was written up and compared with the findings from the earlier period. Ideas and patterns that emerged from the respective periods were verified against observations, field notes, and e-mail correspondence with respondents.

Findings from each case are discussed in turn by providing background information and details of initial changes and subsequent developments.

#### 4.1. The UK case

##### 4.1.1. Background

This large site of a civil service department employs 5000 people. Historically, learning opportunities were allocated within a hierarchical system of accountability by workers making applications for learning opportunities to a line manager through an annual performance-evaluation and development scheme. Traditional financial criteria guided decisions so learning was only offered if costs were offset by “a return on the investment for the benefit of the business” (Learning and Development (L&D) manager) by a learner taking on greater responsibility.

<sup>7</sup> We also conducted earlier fieldwork in the UK from 2002, after the Employment Act was revised to give learning representatives legal rights and in New Zealand in the early months of 2005 when the learning representative project was being conceived. While understanding from that research informs this study, those data are not analysed here as they were not designed as part of this enquiry.

#### 4.1.2. Development of new systems of accountability

As elsewhere (Clough, 2010; Saundry et al., 2010; Stuart, 2011; Wallis, 2008), accountability relationship reforms were articulated through a learning agreement, signed in this case by the national TU and the executive management of the civil service department. The agreement specified the number of ULRs permitted at sites and the time allowed for the ULR role which was up to 70% of the working week. The agreement led to establishment of a local steering committee comprising the lead ULR or learning convenor, a site management representative and learning providers. A physical office space was negotiated, from which ULRs could organize learning. Did such changes constitute a facilitative reform by moving towards democratic accountability in decisions about access to learning? Introduction of ULRs created conflicts with the output targets of junior managers whose superordinate position was embedded in the formal hierarchy. The learning convenor said: “[T]he biggest problem we’re having now is team leaders and junior managers who obviously see targets and business [output] needs above everything else.” Another ULR commented:

I think employers need to recognise that if you’ve got a union [learning] rep there, that member of staff may be needed to be [discounted] on targets. Because our targets are done on head count so I’m there in the head count but I’m not doing any work for them whilst I’m doing my union duties.

This opposition was overcome by assimilating ULRs into the local TU branch so extant negotiating procedures could be used to raise objections to managers’ obstructions of ULRs’ role, thus, bringing a facilitative reform to what Burawoy described as the internal state.

#### 4.1.3. Development of new accounting measurements

Traditional financial measurements that dominated formal decisions about access to learning discriminated against ordinary workers. The L&D manager reported:

[Ordinary grades] can still apply and be funded for learning opportunities – yeah – if they can show it’s a direct benefit to themselves and the business in the job they’re currently doing. . . . But some of the academic degree courses, etcetera, would be geared at [people at] a much higher level.

By contrast, workers wanted to pursue learning for non-financial purposes. Some wanted learning “to see whether the old grey matter’s still working”, or “for own personal satisfaction” or “to actually better myself” (learners). Others wanted to learn a new skill, such as a language, for non-work areas of their lives. Different learners said:

I just finished . . . a beginner’s course in Greek. It’s for when I intend to retire to Greece. I’ve got a lot of friends out there. The Spanish I just took because that’s where I go on holiday every year, to like Majorca.

Still others wanted the capability to help and understand more. One learner explained how she had learnt a sign language to assist deaf people:

I’ve come across them in the past and not been able to communicate with them for whatever reason apart from writing things on paper and I felt that if I did the course I’d have a greater understanding of their needs.

To help realize workers’ learning needs, ULRs conducted a learning needs analysis – i.e., an organization-wide account of learning aspirations – and used that information for planning, costing and reporting purposes. When planning, the TU used the information to identify and arrange different types of learning. Some courses, such as photography or keep fit classes, were provided free in-house by TU members sharing their non-vocational skills. Other provisions – including some delivered at the site but sourced from a local college – ranged from basic skills such as literacy and numeracy, through courses that developed workers’ knowledge and skills in ways not related to their current occupation, to higher education qualifications. When costing, ULRs gathered information about government subsidies through *Skills for Life* that paid the full costs of basic skills and *Train to Gain* for career-based learning, before directing workers to providers. When costing the remaining courses, ULRs identified how many of their members wanted to take a course and liaised with the provider to discuss the cost of delivering the learning before calculating charges for learners. Some of the information on courses organized was also used to report back to the ULF administrators – via full-time TU officials – on the attainment of learning targets for which government funds had been received.

Effectively, ULRs instituted a facilitative reform that realized some of the objectives advocated in Sikka et al.’s (1999) call for value added accounts as some of the value created in the organization was diverted back to workers by ULRs using the organization’s premises for learning purposes. The accounts may also be considered dialogical (Bebbington et al., 2007; Brown, 2009) as they aligned workers’ desire for learning with the government’s support for TUs to extend workplace learning opportunities, the TU’s obligations to report back on their use of government funds and its desire to extend opportunities to its members beyond those funded by government. Significantly, although not informed by theory, the accounts gave workers an insight into a non-capitalist right of developing in the workplace in ways expressive of their own – rather than production’s – needs.

#### 4.1.4. Struggles over the new systems of accountability

After a change in government, the organization’s senior managers reduced the time for ULRs to perform their role to a maximum of 20% of their working week. While this reduction made it difficult for ULRs to meet regularly to plan new learning opportunities, it was sufficient for ULRs to staff the office throughout the normal dayshifts to provide advice about



learning opportunities. Furthermore, endurance of ULRs' statutory rights meant that if junior managers obstructed ULRs using their more limited time for TU duties, extant rights of redress could be utilized, so benefits of the earlier facilitative reform endured as some learning remained defined by workers.

#### 4.1.5. *Struggles over the new forms of accounting*

The change in government was followed by new challenges to the ways in which ULRs used social accounts for planning and costing activities. The organization's senior management advised ULRs that, apart from *Skills for Life*, state funding for vocational skills, such as through *Train to Gain*, was closed because the Government had provided monies to the civil service department for investment in learning, even if these funds never filtered down to ordinary workers. ULRs' right to purchase learning funded by a small charge made to the learner, was also challenged by being interpreted as contravening the organization's "procurement rules" governing "trading on official premises". A ULR said:

[W]e have been trained to do this and to negotiate with these providers. We're the ones who have been interviewing the providers and finding the best ones for the job but because we're not falling into the official procurement policy they're saying we can't do that anymore.

ULRs continued to organize other courses free in-house through sharing of TU members' skills. Although one ULR suggested that management's actions were restricting learning to activities such as dance that fitted in "with management's Health and Wellbeing [agenda]", the accounts continued as a dialogical expression of the trade union's desire to provide learning, workers' aspirations for development and continued realization of broader learning goals that involved redistribution of value to ordinary workers. In this regard, they continued as a facilitative reform by assisting organization of learning under workers' control.

Of course, the employers' actions necessitated a partial retreat from the initial ULR advance, but the ULRs' accounts of previous activities enabled them to articulate the extent of lost opportunities with the option of agitating for the right to continue to organize some of those opportunities. Although continued government funding and success of the ULR initiative elsewhere may have precluded either the national TU and *Unionlearn* from commissioning the types of External Reports described by Thomson et al. (2015) to document the impact of the changes, the local trade union could provide numerous stories of how workers' lives had been transformed by the learning undertaken previously and how public money for development was skewed towards those in positions closest to the apex of the organization, accentuating existing inequalities. Indeed, although not written up formally, ULRs offered what was akin to verbal partisan Shadow Accounts (Dey et al., 2011) that contested any official account of learning provisions.

#### 4.2. *The New Zealand case*

##### 4.2.1. *Background*

This organization provides services to people with intellectual disabilities; many of whom reside in small community-based care homes. Many of the organization's 6500 employees work in homes with few other employees. Historically, these care-workers pursued a level 4 qualification in the New Zealand National Qualifications Authority's National Qualifications Framework (NZQA, 2005). However, even though this included much on-the-job training, many workers failed to complete the qualification. The resulting qualifications-deficit created "a problem [for the employer] with pressure from funders to actually comply with quality standards which requires people with skills and competencies" (TU national official). There were also financial implications for care-workers whose remuneration was linked to their qualifications. The ITO in the sector developed level 2 and 3 qualifications that this employer envisaged providing a stairway from their own staff induction provisions to level 4 qualifications.

##### 4.2.2. *Development of new systems of accountability*

Reflecting the fusion of a facilitative reform of learning representatives helping their members realize their own objectives and the more reformist concern of the organization requiring more highly-skilled people to provide the service, the employer hoped learning representatives would direct their fellow workers to the new intermediate vocational qualifications. Consistent with the prevailing industrial relations context, the national trade union had Collective Employment Agreements with a number of employers. Changes to workplace relations were agreed by the Chief Executive Officer of this organization and the TU's national leadership negotiating the following addition to the Collective Employment Agreement:

In order to facilitate a culture of training and development the employer shall recognise employee elected learning representatives, whose role will be to support and advocate for employees who have registered as trainees for NZQA approved qualifications.

Over 150 TU members from this organization then undertook the NZCTU's learning representative training. However, managers of care homes, who had previously organized learning – and who were not involved with negotiations with trade unions – contested the reform by refusing to recognize learning representatives.

To abate the opposition, the national Human Resource (HR) manager proposed three documents to give learning representatives recognition within the homes. The first covered the role of learning representatives and reflected the

training that they had undertaken. The second suggested procedures for learning representatives to follow when fulfilling their role including provisions for meetings with the ITO and representatives of the organization's Centre for Learning (CfL). Although proposed by management, the first two documents were based on examples circulated by NZCTU. The third was potentially more contentious as it sought to influence the TU's procedures of selection. The HR manager said:

[W]e're putting it to the union that we don't mind them sort of coming up with learning reps and training them, however we want some standards in amongst this. We don't just want it to be a popularity election; we actually want the right people for the job otherwise we don't actually see it getting anywhere.

Nevertheless, the TU accepted all three documents. Despite the New Zealand scheme's introduction into a context historically bereft of local negotiations and lacking statutory support, the framework provided a type of facilitative reform that restructured what Burawoy describes as the internal state. Although this reform expressed management's desire to influence who became learning representatives, it provided some movement towards democratic accountability by allowing learning representatives to bring care home managers to account should the latter obstruct them.

#### 4.2.3. *Development of new systems of accounting*

As government funding for the learning representative project was deployed by NZCTU, individual TUs had no obligation to show how government funds were used. However, some TUs invested their own funds. The TU in this case conducted an informal cost-benefit analysis of the learning representative scheme. The TU's national leader explained: "We're willing to put a lot of money into this [because of] . . . low pay, but we want to be assured that there's a skill [agenda] that goes with it." In effect, learning representatives could help counter low pay by upskilling the TU's membership. The TU also developed social accounts around learning. Learning representatives mapped out the progressive levels of knowledge and competence required for the new Levels 2 and 3 qualifications and the Level 4 qualification. The employer advised learning representatives which workers had not progressed to the Level 4 qualification. Learning representatives then contacted the workers to map out an account of the sum of credits that each had against the Level 2 and Level 3 qualifications and the deficit against the Level 4 qualification. A national TU official explained that the objective was to "see how far they [i.e., learners]ve got with that Level 4 to see if we can cross-credit to the Level 2. Because if we can get them through so that they've got a certificate for Level 2, then we can maybe coax them onto that Level 3 and then they may eventually get to the Level 4".

As workers' remuneration could be increased, these accounts displayed similar qualities to the value added accounting advocated by Sikka et al. (1999). The accounts could also be described as dialogic (Bebbington et al., 2007; Brown, 2009) embracing learners' desires for vocational qualifications, the TU's objective of encouraging learning to counter low pay and the employer's desire to upskill the workforce. Although relatively weak because of the trade union's dependence on the employer for information, development of these accounts may be considered as a facilitative reform as they expressed care-workers' interests and helped transform their self-perceptions as individuals capable of gaining higher level qualifications expressive of career development.

#### 4.2.4. *Struggles over new systems of accountability*

After the new National Party-led coalition government was elected in 2008, some employers became less supportive of learning representatives. At the case study organization, the initial impact was insidious. When care home managers resigned, their replacements often challenged learning representatives' rights to organize learning. The TU's ability to seek redress for such actions within the organization was affected by a long drawn-out dispute over remuneration for sleepovers at the homes. This dispute culminated in legal action and "caused a little bit of an argy bargy between unions, members, non-members in the organization [which] . . . didn't help our learning reps" (national TU official). It also contributed to the employers ignoring the three documents supporting learning representatives that were agreed previously. These actions removed learning representatives' recourse to senior management to seek redress when junior managers obstructed their role. The enduring clause in the Collective Employment Agreement expressing the right of learning representatives to exist was the only remnant of the earlier facilitative reform and movement towards democratic accountability at many of this organization's care homes, although learning representatives endured at other employers.

#### 4.2.5. *Struggles over the new systems of accounting*

The National Party-led coalition government's austerity package of cuts included "\$300 million worth of saving [from the TEC budget]" and loss of "the appropriation that funded the learning reps" (TEC senior civil servant) which meant that there remained no obligation for individual trade unions to develop accounts to report back to government. The change in political climate led the TU in this case to reflect less positively on the benefits of replacing learning representatives. A national TU official explained:

[W]e'd got little pockets where we needed to retrain new learning reps, and that's quite hard to do financially when there's only, say, one or two here [on the North Island] and another one or two in the other island. The cost to get them places and then there was an argument over who was going to pay [i.e., the trade union or NZCTU].

The benefits of replacing learning representatives were reduced when the employers' failure to observe the previous agreements was accompanied by a refusal to provide information for the workplace social accounts. A TU national official reported:

Juliet Ograne [pseudonym] . . . said: "No! My staff [will monitor learning attainment]." Her staff had had years to bloody well do it but the minute she could see that somebody else was going to . . . get kudos around learning when she was the head of Centre for Learning, it was like "get stuffed".

As learning representatives were unable to identify people who had not completed their vocational qualifications, the accounts that they constructed fell out of use. Consequently, the initial facilitative reform of accounting for learning at this organization was lost.

The national trade union knew examples of learning representatives' previous achievements at this organization. As in the UK, the trade union articulated informal verbal Shadow Account (Dey et al., 2011) about how some care-workers were not being given full opportunities for development which could have affected the quality of care provided. The national trade union and NZCTU also had information about successes at other organizations where learning representatives continued to operate which could have been used – along with the findings reported in the proactive alignment reports commissioned by an ITO and NZCTU (Alkema & McDonald, 2014; Heathrose, 2011) – to compile External Reports (Thomson et al., 2015) about this organization to demonstrate the benefits brought by learning representatives, to seek to influence government and purchasers of care services to pressure the employer to change its stance. However, the national trade union was engaged in other ways of raising the remuneration of their members and the learning representative initiative had been pioneered by the national confederation, NZCTU. NZCTU was using government finance to promote the facilitative reform of learning representatives elsewhere to address basic literacy and numeracy issues.

## 5. Discussion and conclusion

People's development at work has been seen as a worthwhile right *per se*. Learning representative initiatives that facilitate people's development in the workplace have been analysed using Gorz (1968). Gorz's categories of reformist and revolutionary reforms have been supplemented by the classification of facilitative reforms that are based on human need and disaggregated by whether labour asserts its own purpose or compromises with capital and the extent to which a reform coalesces with complementary reforms elsewhere to strengthen either a dominant or subordinate group. This classification has been used to consider two research questions affecting learning representatives in the UK and New Zealand and the types of contribution that critical accountants may make to support such changes. The first research question asked whether introduction of learning representatives led to a movement towards democratic accountability in workplaces. Gramsci's idea of civil society and Burawoy's notion of the internal state were used to understand how facilitative reforms could moderate differential power relationships in workplaces. The findings indicate that in the context of supportive government actions and facilitative reforms in civil society, that were more evident in the UK than in New Zealand, an alliance of trade unions and senior management in organizations led to facilitative reforms of internal states that supported learning representatives' organization of learning for their members and a capacity to seek redress when obstructed by junior managers. Thus, in answer to this first research question, the answer is yes, initially. Higher managers' support of learning representative initiatives negated any need to hold them to account which might have inferred movement towards revolutionary reforms.

Less sympathetic governments were then elected in both countries. The respective industrial relations traditions and the extent to which facilitative reforms in the workplace had coalesced with facilitative reforms elsewhere, affected subsequent developments. In New Zealand, neoliberal policies, abandonment of a national skills strategy and weakening of SNZ in civil society were followed by the employer withdrawing from the alliance with the TU and retreating to the historical arrangement of minimal local negotiations. Instead, senior managers supported junior managers' disregard for learning representatives. By contrast, in the UK, changes to civil society were embedded in long-standing, local negotiating arrangements which endured, as did statutory rights of learning representatives, even when a less sympathetic government was elected. Thus, although senior managers at the case study organization reduced the hours for the learning representative role, learning representatives could still challenge junior managers who obstructed their organization of some learning. This leads to the first important contribution of this article. If the discourse of accountability is to realize its emancipatory potential, rather than becoming an unhelpful, vulgate term (Cooper & Johnston, 2012), changes in accountability relationships have to be assessed in a specific setting with progressive and regressive variants – e.g., by hierarchical accountability and the facilitative reform of workplace democratic accountability in this instance.

The second research question was whether development of social accounts associated with the learning representative initiative helped realize movements towards democratic accountability and desired learning outcomes. Provision of government funding to support learning representatives in both countries led to either TU confederations or national trade unions developing social accounts to measure learning outcomes against government expenditure. Although the need for these accounts arose from neoliberal reforms embodied in NPM, their purpose was to support learning representative initiatives, so they constituted a complementary facilitative reform. Additionally, the TUC in the UK supported the preparation of what have been defined as proactive alignment reports that helped to legitimize the activities of ULRs in workplaces. Learning representatives' development of accounts in workplaces to measure skills deficits in New Zealand and workers' desires for learning in the UK embodied some of the qualities of value added accounts advocated by Sikka et al.

(1999) by redistributing organizational resources to workers. They also expressed a range of parties' interests, thus, encapsulating the dialogical qualities proposed by others (Bebbington et al., 2007; Brown, 2009). At the outset, in both countries, these accounts permitted learning representatives' facilitation of learning and a capacity to highlight any junior managers' obstructive behaviour when it was necessary to bring them to account. Thus, in answer to the second research question of whether the social accounts marked a progressive facilitative reform that helped realize a movement towards democratic accountability and the desired learning outcomes; again, the answer is yes, initially.

When different governments were elected, there were some regressive changes in New Zealand. Although the accounts compiled by NZCTU endured and both an ITO and NZCTU (Alkema & McDonald, 2014; Heathrose, 2011) commissioned proactive alignment reports that helped legitimize the scheme more broadly and protect its continuation elsewhere in New Zealand, the accounts composed by learning representatives at the case study organization disappeared because management refused to provide information on which the accounts were based. This suggests that some perspectives on social accounting give insufficient weight to variations in political strength of different parties when social accounts – even those with dialogical qualities – are composed. In the UK case, workplace social accounts retained their dialogical character. Not only did the civil society institution of *TUC Unionlearn* continue to commission and support proactive alignment reports that helped to legitimize the ULR initiative more generally, but the workplace accounts were produced independently by the trade union. Both the disappearance of social accounts that were not produced independently by the TU in New Zealand and the endurance of social accounts that were developed independently by a trade union in the UK provides support for Cooper et al.'s (2005) criterion for critical social accounts to be produced outside of the influence of markets and management of organizations. However, although social accounts constituted progress in specific historical and cultural contexts, they were not informed by the theory advocated by Cooper et al. This leads to the second important contribution of this article which has been to locate extant social accounts – along with the learning representative initiatives and changes to accountability provisions – in a framework of reformist, facilitative and revolutionary reforms to assess when they promoted progress that could lead eventually to radical change.

It is now appropriate to address the issue of critical accountants' contribution to progressive reforms such as learning representative initiatives. Critical accountants have a commendable history of intervention when powerful bodies have taken regressive actions (e.g., Berry et al., 1985; Cooper et al., 2005; Sikka & Willmott, 1997). Sometimes, progress may involve infusing accounts with theory to help bring about a fundamental change in oppressed parties' understanding (Cooper et al., 2005), thus, promoting what Gorz (1968) described as a revolutionary reform. However, the initial advancement and some endurance of learning representative schemes drew support from varieties of social accounts that were not infused with theory, indicating that advancement is not manifest only in transition to a non-exploitative and sustainable economy, but also by strengthening the position of those who could benefit from such an economy within the confines of the current system.

In building on Gorz's definitions of reformist reforms that protect the current order and revolutionary reforms that precipitate change to a new order, to articulate a clear concept of facilitative reforms based on human needs that provide a glimpse of a future order and by adding the criteria of strength and purpose, the article provides a framework for another strategy. Critical accountants need to be watchful to ensure that their actions do not help perpetuate a prevailing hegemony, but one strategy for change could be support of facilitative reforms that extend rights of oppressed groups such as through the learning representative initiatives. Critical accountants' contributions could involve volunteering proactive alignment reports to help legitimize progressive facilitative reforms. In the example of learning representative schemes, these reports provide material for advocates of such schemes in other countries. They can also help trade union officials negotiate with employers by providing guidance about how success was achieved elsewhere. Additionally, knowledge gleaned from research and preparation of those reports may be used to advise a social movement on how they could transform accountability relationships in their spheres of influence. For example, the comparative nature of this research has allowed observation that – in line with their different industrial relations traditions – sustaining a learning representative initiative with local representation was easier in the UK than it was in New Zealand, indicating a need for New Zealand trade unions to include rights to information in Collective Employment Agreements, to promote the sustainability of learning representatives in particular locations. Realization of new facilitative reforms and protection of existing ones could provide oppressed groups with insights of an alternative order and help strengthen social movements so that, subsequently, they become more receptive to – and are able to mobilize more effectively in support of – theory-informed social accounts and the revolutionary reforms that they imply.

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