

CORPORATE SOCIAL RESPONSIBILITY AND EMANCIPATORY ACCOUNTING: ROLES OF NON-GOVERNMENTAL ORGANISATIONS IN TRANSFORMATIVE CHANGE IN CHINA

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Abstract

This paper aims at investigating the potential transformative nature of accounting and possibility of emancipatory accounting in solving corporate social responsibility (CSR) problems from the theoretical perspective. Within the socio-political and economic context of China, the paper focuses on evaluating the roles of non-governmental organisations (NGOs) in promoting accounting mobilisation and development of CSR in China. It concludes that CSR in China has been captured by the state and corporations, leaving the NGOs as the only legitimate means to effect the transformative change in China, using alternative social reporting.

Key words: Corporate social responsibility (CSR), emancipatory/alternative accounting, non-governmental organisation (NGO), transformative social change, China

1. INTRODUCTION

With the deepening of economic globalisation and increasing corporate scandals such as Enron, issues concerning corporate social responsibility (CSR) attracted ever more attention from government, corporate executives, social groups, community and academia, and CSR movements have become a global phenomenon (Crane et al. 2008). Corporations paid more attention to CSR issues, including environmental pollution, employee health and safety, consumer abuses, relationship between CSR and profitability etc. and also attempted to employ social accounting such as corporate social reporting and disclosure in practice for dealing with some CSR problems. However, the effectiveness of social accounting in solving CSR problems has been doubted by many academic scholars, especially by the critical accounting analysts from the neo-Marxism perspective. According to the neo-Marxist analysis, CSR problems as a form of social conflict about corporate externality problems are considered as social alienation problems which source from imperfect capitalist social structure and class conflicts in capitalism, so that conventional social accounting which has the same source with CSR problems in capitalism cannot solve externalised alienation and CSR problems (Gray, Owen & Adams 1996; Tinker 1985, 1991). However, social accounting provides a possibility for alternative accounting to be emerged and employed through criticising and theorising conventional accounting, and the potential transformative nature of accounting opens up a space for mobilising emancipatory accounting and radical social accounting practice to resolve CSR problems more effectively, especially in a social system differentiating with capitalism (Gallhofer & Haslam 1997).

This paper focuses on investigating weaknesses of conventional accounting in solving CSR problems based on the neo-Marxist thoughts concerning social conflicts, capitalist social structure and social alienation problems, and exploring the potential transformative nature of accounting as well as theoretical possibility of alternative/emancipatory accounting to be emerged and used for dealing with CSR problems in a particular social system, Chinese Socialism. Within the socio-political and economic context of China, the effects of the state, corporations and social groups on accounting mobilisation are evaluated, with highlighting on the roles of non-governmental organisations (NGOs) in promoting the development of CSR and transformative change in China. The paper is divided into five sections. After a brief introduction to the study, literature concerning CSR research is reviewed, mainly about the concepts of CSR, development of CSR research in global academia and outcomes of CSR research in China as well as previous research gaps. Following the literature review section, the

weaknesses of conventional accounting in dealing with social conflicts and social alienation problems as well as the possibility of emancipatory accounting for resolving CSR problems effectively with assistance of emancipatory interventions are discussed from theoretical perspective. Then, the roles of NGOs in social movement, especially in transformative change in China are evaluated under the particular Chinese social system. Finally, on the basis of former analysis, conclusions are made about the roles of NGOs in the accounting mobilisation for solving CSR problems in China.

2. CORPORATE SOCIAL RESPONSIBILITY

The roots of corporate social responsibility (CSR) about questioning what is a business for and what contributions does business make to society has a long history (Handy 2002). In 1953, Howard R. Bowen, named as the 'Father of CSR' by Carroll, published his landmark book, *Social Responsibility of the Businessman* providing an initial definition of Social Responsibility (SR):

"It [SR] refers to the obligation of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society (Bowen 1953, p. 6)."

Since that, scholars have defined CSR from various philosophical and methodological contexts, and debates on meaning of CSR have lasted for a long period. However, the various definitions of CSR in the literature prefer to describe CSR as a phenomenon rather than problematize the inherent contradictions of capitalism. Moreover, few definitions present guidance on managing the challenges and contradictions within CSR phenomenon, but instead seem to highlight the demand of maintaining problems within a capitalist society (Friedman 1970; Tinker, Lehman & Neimark 1991). Therefore, a large number of critical researchers have developed a critical view on CSR and focused on roles of CSR practices in challenging problems and contradictions inherent in the social system (Puxty 1986; Willmott 1998). Corporate actions of taking social responsibility in practice (except for philanthropic contributions) were rare, and it was a period for changing attitudes of corporate executives to make them more comfortable with CSR talk (Crane et al. 2008). After the emergence of a number of multinational corporations in 1970s, a rapid expansion exerted pressure on companies for addressing social and environmental impact of their business so that they began to take actions to deal with CSR problems such as communicating with boards of directors, examining corporate ethics, disclosing corporate social performance etc. (Murphy 1978). Practical development of the social and environment reporting was also witnessed during this period. However, CSR disclosure or practice was merely regarded as a tool of public relations to defend corporations against critics and avoid the pressure from social community. In the 21st century, focus of CSR research is experiencing a shift from theoretical contribution to the CSR concepts to a large number of empirical studies. CSR literature has been focusing on a wider range of issues, such as employee welfare issues, local community relations etc. (Crane et al. 2008).

Confronting increasing environmental problems, social accounting, especially in the form of corporate social reporting, which has its heyday in the 1970s and re-emerged in the 1990s after years of disappearance, has been used by corporation for coping with CSR issues in a wide context of business throughout the world, and it has been characterised as challenging conventional accounting through concerns about social role of accounting. Through challenging conventional accounting in its deficient concerns about fulfilling social responsibilities in a better way in the name of the enhancement of social well-being and taking various key groups within society into consideration, corporate social reporting goes beyond an accounting for the use of shareholders only, and is envisaged for more users, especially for the public at large (Gallhofer & Haslam 2003). Literature on social accounting and corporate social reporting has two principal branches: the first branch takes a societal viewpoint and examines how corporate social disclosure can be used for reflecting corporate responsibilities (Gray, Owen & Adams 1996; Lehman 2001); the second branch seeks to explore how corporate social disclosure can be used to maintain the legitimacy of corporations and even the capitalism (Arnold 1990; Gray, Kouhy & Lavers 1995). However, whether the corporate social reporting and disclosures can reflect performance of their CSR practices accurately and the extents to which such disclosures

can address the contradictions inherent in the capitalism itself remain questionable (Guthrie & Parker 1990).

Research on the Chinese CSR was relatively few before the mid-1990s. Since the late 1990s, international corporations in China have begun to conduct social responsibility audits and CSR research in China entered into a new era. Moon and Shen (2010) adopt methodology used by Lockett, Moon & Visser (2006) for analysing CSR and make an analysis on the focus and nature of CSR research in China. Based on their study on CSR research in China between 1993 and 2007, literature focused more on empirical aspect than theoretical perspective, and most of existing empirical studies were from qualitative aspect, while theoretical research focused more on normative perspective. Xu and Yang (2010) point out that the conceptual framework of CSR research in China has not been established and the entire society still has a rather vague understanding of CSR. Stakeholder relations have not been considered in the Chinese CSR research until very recently, and the CSR development in China has been influenced by the government roles, complemented by many social-political factors as well as domestic stakeholder pressures (Yin et al. 2013). Government has become a key factor in the development of CSR in China, and the spread of CSR norms and practices was prompted significantly by the Chinese government (Zhan & Tang 2013; Zhao 2012). In terms of CSR reporting, literature focuses more on qualitative analysis on the importance of CSR reporting in improving company's economic interests and maintaining sustainability and the contents of CSR disclosure from normative perspective. Li and Xiang (2007) studied the appropriate methods to identify contents and measurement approaches in corporate social and environmental disclosure for the Chinese companies. Through evaluating the CSR disclosure in the annual reports of 642 listed companies in Shanghai Stock Exchange, they concluded that employees' working conditions, product quality and public donations were three most important components in the Chinese companies' CSR disclosure, but contents about waste recycling, environmental protection practice and community interests were rarely mentioned.

Based on the previous research review on the CSR concepts and practices, on the one hand, from theoretical perspective, although a large number of studies have analysed CSR with a variety of theoretical approaches, CSR concepts and theories are still open to debates due to its complexity and uncertainty. Lack of a strong unified paradigm to integrate CSR knowledge and practices, research on CSR concept and theory building still needs to be furthered (Crane et al. 2008; Lockett, Moon & Visser 2006). For the CSR research in China, theoretical research is relatively few and most of existing studies are from normative perspective. Besides, the studies on developing methodologies to bridge analysis of CSR concepts and practices, as well as reflecting interactions of the Chinese business systems and global management isomorphism are required in further CSR research (Moon & Shen 2010; Yin & Zhang 2012; Zhao 2012). On the other hand, from empirical aspect, there were still few studies on the effectiveness of CSR practices and disclosure in improving corporate benefits, especially from quantitative perspective. Moreover, many difficulties may emerge in the practical implementation of CSR in different social contexts and culture, which also needs further studies (Orij 2010; Padgett & Galan 2010).

3. SOCIAL CONFLICT, SOCIAL ALIENATION AND EMANCIPATORY ACCOUNTING

3.1 Social Conflict, Social Alienation and Conventional Accounting

According to Habermas (1978), all human knowledge is their constituting labour's product for seeking to produce and reproduce their existence and welfare, so that the knowledge can be viewed as a social artefact. Accounting practices, as well as theories and beliefs that supported them, are included in the process of economic and social changes and evolved in the broad processes of the changes. In the context of the processes, social conflicts between various social groups are considered as one of important aspects in the context of accounting, so that accounting practices is:

“... [A] means for resolving social conflict, a device for appraising the terms of exchange between social constituencies, and an institutional mechanism for arbitrating, evaluating, and adjudicating social choices (Tinker 1985, p. 81).”

Against the idealism of the philosophical tradition, Marx argues that the constitution of society is not the achievement of self-consciousness, but the social-historical result of material practical activities (Roderick 1986). Therefore, human consciousness is determined by social reality, and ideas and value must be explained through the social relations they constitute. Accounting, like the other scientific theories, ideas and paradigms, cannot be separated from social structure and interests (Tinker 2004).

Focusing on contradictions, social conflicts and exploitative social relations, from a neo-Marxist perspective, critical accounting researchers refute arguments of regarding conventional accounting as being neutral and objective, and point out that there is diversity of conflicting social interests confronted by accounting. From the critical perspective, accountants cannot be isolated from the context of groups, classes and institutions in which they exist, and they exist by virtue of their relations in society as employees, professionals, service provider etc., so that the true form of social reality is not only concerning the particulars like accountants, but in connection with the universal related to the particulars. The mobilisation of accounting is based on a variety of forms of critical social analysis, and has been understood to be politically aligned and to engender several political consequences (Cooper & Sherer 1984; Gambling 1974; Gallhofer & Haslam 1993, 2003; Tinker 1985; Tinker, Merino & Neimark 1982). From the neo-Marxist perspective, accounting is a partial interpretation of reality and it privileges capital's interest over social ones. Accounting biases and distortions source from its political and social structural underpinnings, and accounting practice, which is socially constructed and socially enactive, cannot be simple reflective of social reality. On the contrary, as a discourse with a particular mode of calculative rationality, accounting is actively involved in social control, and as constituting or being constituted by social conflicts between different classes of people such as conflicts between capitalist and worker, between the state and international corporations, so that development of conventional accounting cannot be separated from capitalist social structure (Tinker 1985).

The history of capitalism is considered as a progressive transformation of social relations for explicating the mode of production. According to Marx, capitalism is not a harmonious social whole, but is the society containing structural contradictions or antagonisms that render vast classes of people in conflict with each other. An exploitative social relation exists specifically under capitalism, which represents through the mass of workers who are separated from the means of production and prevented from fulfilment of their human potential, as well as capitalists' appropriation from the production process conducted by labourers, without making any personal contribution to production. As a result, the exploitative social relation and specific inequality in the rights of different classes under capitalism give rise to antagonisms in both the cultural and the economic sphere of society, and result in emergence of social alienation problems simultaneously (Held 1980; Laughlin 1995). According to Marx, social alienation originates from the class structure of the social system itself and refers to class-based forms of exploitation and appropriation predominately, was presented commonly in his writing. Compared with anthropological alienation, social alienation problems under capitalism, originates from unequal exchange between property owner and labour, struggles between various social classes concerning deprivation and estrangement derived from class rights and obligations, and obstacles which impede growth and development of human beings (Tucker 1978). From the neo-Marxist perspective, Tony Tinker defines externalised alienation, which is one type of social alienation under capitalism, as a reflection of the side effects of corporate behaviour, which affects the well-being of communities and other organisations, but cannot be presented in the computation of corporation's profitability. Therefore, social responsibility problems for corporations (or CSR problems) in the accounting field, can be viewed as problems of income appropriation and externalised alienation for reflecting social conflicts concerning interests between corporations and different stakeholder groups. Thus, social alienation analysis provides 'a rich vein of research analysis and practical engagements' for contemporary accounting research (Tinker 1999, p. 643).

In accounting system, the externalities can be detected if a societal perspective is taken, however, conventional accounting system and procedures, which limit attention within corporate entity level, largely ignore all types of externalities and externalised alienation existing in capitalist society (Gambling 1974; Tinker 1985). The main reason why traditional accounting procedures ignore

externalities is due to the exploitative nature of capitalism, the social structure and particular social conflicts between workers and capitalists. It is the social structure of capitalist society resulted in emergence of externalized alienation, or say, CSR problems. Conventional accounting, which is also rooted in the same social structure and serves for protecting the interests of capitalists rather than social interest, cannot detect the alienating effects of capitalism, adjudge the inequality and exploitation of exchange as well as resolve CSR problems effectively (ibid; Carter & Tinker 2006).

3.2 Alternative Accounting and Emancipatory Intervention

Since the 1970s, critical accounting research, which focuses on conflicts and relations between classes in society concerning social, economic, political ideological aspects, has undergone significant growth and had important impact on the process of analysis on organisational distribution and social economic restructuring (Gallhofer & Haslam 1997; Tinker, Merino & Neimark 1982; Tinker 1984). From the neo-Marxist perspective, critical holistic praxis is concerned with the target of overcome alienation, repression, injustice and exploitation and to achieve openness, justice and democracy for constructing a balanced relationship between humanity and nature as well as fulfilling potentials of well-being. Especially as a systemic communication and informing practice, accounting can serve radical democratic forces in order to challenge and go beyond the status quo for engendering social emancipatory change, so that mobilising of a new accounting with emancipatory force is conducive to construct a better world which will also feature a better accounting (Gallhofer & Haslam 1993, 2003; Held 1980; Tinker 1980).

Through understanding accounting as a social practice and engaging accounting through social analysis, accounting can function as a contradictory force through social interaction for promoting social change. From the neo-Marxist dimension, critical accounting researcher should envisage accounting as functioning to contribute to elimination of a gap between an actual experience of alienation and realization of a better state. As a result, new versions of accounting system and accounting practice can throw off all constraints of conventional accountings in terms of content, form and usage, go beyond the duty to economy and be aligned to a broad scope to have impact upon people's attitudes, ways of thinking and behaviour for the purpose of enhancing social order (Gallhofer & Haslam 1997, 2003). Through going beyond elitism and deadening scholasticism as well as guidance of a distant scientific expertise concerning conventional accounting practice, new versions of accounting encourages an open and constructive perspective and can be applied into a wider community by means of being governed by high standards of accountability and function (ibid; Tinker 1991). Thus, confronting social conflicts which are reflected in the form of CSR problems, compared with conventional accounting which only reflects interests of people who own capital, new accounting can be prescribed openly, democratically and globally, although not necessarily as a universal practice, for reflecting an enriched set of values for the benefit of society, and recognising the social and environmental dimension of any particular individual in social community (Gallhofer & Haslam 1997; Lowe & Tinker 1977).

According to the neo-Marxist analysts, a 'radical social accounting' should go beyond the financial economist dimensions of existing conventional accounting and contribute to radical critique of the socio-political order concerning business organisations and their activities, as well as striving for radical socialistic (Gallhofer & Haslam 1997, 2003; Gray, Owen & Adams 1996; Tinker, Merino & Neimark 1982). Through this way, social accounting would be radical for effectively solving social conflicts reflected from CSR problems and changing socio-political order underlying the conflicting. However, all social accounting practice, along with conventional accounting, is located in a context that is imperfect and problematic. Although social accounting criticises conventional accounting in various ways, it has delimited critique of conventional accounting as well as delimited possibilities of radical social change (Gallhofer & Haslam 1997, 2003). Due to social structure of capitalism, social accounting practice in capitalist enterprises cannot solve externalized alienation and CSR problems without being interfered by the class structure and social system of capitalism. Thus, when changing to another social system, ways of mobilising accounting could be expected to be more effective from practical perspective, and socialist activists could engage in existing accounting and promote new accounting for disclosing more information in the interests of wider community and mediating CSR

problems (Champion 1983 cited in Gallhofer & Haslam 2003, p. 103). Therefore, accounting in China is chosen as the research object and this paper takes particular socio-political and economic characteristics in China into consideration during analysis.

Moreover, in terms of mobilising alternative accounting and promoting radical social accounting practice, roles of a substantive interventionist stance are highlighted and business social accounting is assumed to gain a broader scope under the interventions of government policy, social pressures and general functioning of social context. Three main groups are considered for intervening accounting mobilisation. First, confronting contextual pressures and political currents, governmental intervention towards social accounting reflect progressive potential in terms of realising emancipatory roles of social accounting. Moreover, the government's intervention also raised the profile of social accounting type disclosures. As suggested by Arnold (1990, p. 180), the manifestation of state regulated social accounting can serve the interests of the community, and state mobilized social accounting can engender positive action towards CSR problems (Gallhofer & Haslam 1997, 2003; Tinker, Lehman & Neimark 1991). However, government's intervention indicated that emancipatory possibilities were largely displaced and transformed, and government only has mildly progressive intervention on social accounting currently. Pressure groups and social activists such as NGOs also play important roles as an indispensable force of intervention for accounting mobilisation. Through what we can properly call counter information systems, pressure groups are actively engaging in intervening mobilisation of social accounting practice, especially those grass-root NGOs are operating as well as collaborating more efficiently using the internet for information retrieval, communication and organisation for mobilising radical green accounting practice and resolving CSR problems especially concerning environment. In addition, efforts by pressure groups and activists to mobilise accounting have been oriented radically, and their success in terms of promoting emancipatory mobilisation of accounting is affected by the socio-political and economic context of the society (ibid; Gallhofer, Haslam & Monk 2006). Third, corporations also take actions of business intervention such as social responsibility disclosure in the face of CSR problems. However, business intervention towards research and monitor diversity of stakeholders is for the purpose of manipulating and controlling them instead of serving to protect their interests, and much existing social accounting practice is emphasising on hijacking social accounting as a public relation opportunity for improving business image (such as 'whitewash' or 'greenwash') and counter more progressive possibilities of social accounting. As a result, business intervention towards social responsibility disclosure is typically a response to social pressures, and has typically aligned with mildly progressive forces towards mobilising new versions of accounting.

4. ROLES OF NON-GOVERNMENTAL ORGANISATION IN THE SOCIO-POLITICAL AND ECONOMIC CONTEXT OF CHINA

4.1 Roles of Non-governmental Organisation in Social Movement

The history of NGO can be dated back to the 18th century. From the late 1980s, the number, power and influence of NGOs have grown gradually and their participations in social changes have also risen to a new height over the past twenty years, especially in social political and economic movements (Yaziji & Doh 2009). As agents of social transformation, NGOs have a new function, which is beyond their traditional mission of environmental conservation promotion, to change the economic and political conditions lying at the root of social and environmental problems, and CSR offers great potential for them to pursue their social transformation objective (Gautney 2010). According to Gallhofer and Haslam (2003), some radical NGOs have begun to attempt to mobilise social accounting for the purpose of engendering emancipatory changes within current repressive structures through counter information disclosure, although business attempts to displace this emancipatory potential for protecting a repressive socio-political order. At the same time, the success of NGOs in terms of emancipatory impact on accounting mobilisation, as well as their relationships with government and business, depends heavily on national and regional contexts, and their strategies should be altered in accordance with changes of the context (ibid). According to Doh and Teegen (2003), based on their own dyadic relationships with the two actors, NGOs can directly affect business and government policy and behaviour and even force changes by using information in their social campaigns to sway

public opinion, and also indirectly mediate and moderate the relationship between business and government as agents for social changes.

Since the 1980s, ever more international NGOs have been committed into the social changes with the acceleration of globalisation. They have been seeking to promote more ethical and socially responsible business practices and NGO activism has played an irreplaceable role in major changes of corporate behaviour. Especially in recent years, with the increase of NGO activism, wider roles of NGOs in the co-evolution of business system as intermediaries have been recognised (Doh & Teegen 2003; Teegen, Doh & Vachani 2004). In the pursuit of CSR, NGOs have established partnerships with corporations to assist them in improving various social and environmental practices, and many of them have actively campaigned for the inclusion of labour, environmental standards and human rights in trade agreements. As a result, NGOs are considered as important and powerful agents for changes within the context of CSR and counter-weights to business and global capitalism (Moon & Vogel 2008). In cooperation with business, NGOs are working on setting and monitoring standards which enables corporations to behave in a better way and make better decisions. When identifying a problem, the NGO normally strives to communicate with the chosen corporation, and delivers a message that the corporation in question can address the problem through altering its corporate behaviour. Thus, cooperative relationships between NGOs and corporations are actually reflections of a convergence of interests between them (Spar & La Mure 2003).

Governments have encouraged NGOs to enter partnerships in terms of governance, especially focusing on corporate social involvement in the community through philanthropy and local economic development (Moon & Vogel 2008). According to Keck and Sikkink (1998), international and domestic NGOs are playing a prominent role in promoting transnational campaigns through introducing new ideas, providing information and lobbying for governmental policy changes. Through understanding specific demands of community, NGOs can provide an effective voice, especially when the demands are ignored by the market mechanism or channels between the state and its domestic actors are blocked. By means of bypassing the state and seeking international allies directly, domestic NGOs can bring pressure on their states from outside. Keck and Sikkink (1998) mention that NGOs themselves have no direct ability to change government policy, and changes can only be made by the government, the originator of the policy, and roles of NGOs are to create the public force for pushing the policy makers to make changes.

4.2 The Social-political and Economic Context and Corporate Social Responsibility in China

As the largest developing country in the world, China has experienced the incredible rapid economic development in the past few decades. Since the foundation of China in 1949, the Chinese society has changed significantly in terms of transformation from planned economy to market economy, transformation from directly copying the Soviet developing model to generating distinctive development model through combining the Western advanced ideas with China's national conditions, as well as other changes in both political and economic areas.

China has a long history for over thousands of years and the traditional culture, especially the traditional Chinese philosophy in the ancient China, has had profound impacts on the political economy and the accounting development in the country. Early in the Spring and Autumn period (approximately from 771BC to 476BC), hundreds of schools and philosophers flourished and developed a broad range of thoughts and ideas, which was known as the golden age of the Chinese philosophy, and the notion of 'social responsibility' have been considered in their thoughts and propositions. In that period, a famous 'Debate on Ethics and Interests' was conducted and many philosophical schools engaged in the debate. The famous Confucianism, which is treated as the core political and economic theory for the ancient Chinese people, suggested people to seek for interests through ethical behaviour and reject ill-gotten wealth. The modern industrial development in China was influenced greatly by the traditional Confucian thought as well as its suggestion on ethics and interests, and the idea of 'a gentleman's pursuit for monetary gains is bound by ethics' even became a motto for businessmen who were advocator of Confucianism.

After the conflict for more than one century since the mid-19th century amongst the foreign powers seeking for commercial advantages in China and the domestic factions competing for political power, led by the Communist Party of China (CPC) who professed a Marxist outlook and committed to establishing a socialist society, the People's Republic China was established in October 1949. Supported by the Union of Soviet Socialist Republics (USSR), the Chinese government emulated experience from the USSR and opted for the centrally planned economy relying on political organisation and economic planning for the purpose of resolving economic problems and promoting development. Under the planned economy, distribution of the output of each economic sector among all producing sectors plus final demand was prepared in advance for reaching intersectoral balances, so that output of each sector could be generated on the basis of a given planned rate and pattern of growth (Riskin 1987). During that period, there was no corporation of Western sense in China. Instead, enterprises like various factories were established for developing economy and as a mechanism for social and political control of the urban population, which can be viewed as predecessor of modern companies in China. Moreover, under highly centralized planned economic system, almost all enterprises were collectively owned and tightly controlled by the state, and the director responsibility systems in these enterprises were under the leadership of the CPC (Pye 1999; Tang & Li 2009). However, the inherent problems of centrally planned economy were exposed gradually, especially in 1970s, problems concerning sustainable development and environmental pollution brought by the short-term land contracts in family farming for exploiting land have attracted attentions from the central government, and the former 'pollute first and clean up later' pattern began to be doubted and criticized as a result of its threats on continuous economic growth (Riskin 1987).

The Third Plenum of the CPC's 11th Congress in December 1978 was the turning point of the Chinese economic development. In the meeting, it declared that the era of turbulent class struggles in the Mainland China has already been over, and the main focus of the CPC turned from the former class conflicts to the economy development. Moreover, the Third Plenum carried out the policy of 'Reform and Opening-up' for developing economy and the program of establishing Socialism with the Chinese Characteristics was started since then. In the period afterwards, a sequence of economic reforms conducted moved economy in China from being highly controlled to more market-oriented and the Chinese government played a necessary and vital role in the reforms (Lawrence 1998). Through expansion of enterprise autonomy, industrial management system was restructured, which freed industry from strict administration of the state, and governmental funds were retained locally instead of centrally. The new responsibility system separated ownership from management power and ceased 'interference of the Party and state on the management, whether represented by the factory committee or local governmental departments, which shocked Chinese conventional theory of economy and offended interests in the bureaucracy' (Gittings 2005, pp. 111-112). On the basis of new management system and the implementation of the *Enterprise Law* in 1988, managers had permissions to start up businesses as entrepreneurs and were free to make independent decisions and fully operate the company, under supervision of local Party Committees from the legal perspective. Moreover, the role of market in guiding production and motivating producers was also expanded with the emphasis on significance of commodity production in the socialist economy in the Chinese academia. During the 1990s, although China's economic transition has made many achievements, the labour-intensive production method attracted great attention from the international community from the perspective of CSR, and some domestic liberal scholars and businessman also started to explore CSR by means of learning foreign experience (Zhou, Wang & Wei 2007). Since 1993, the Chinese government has begun to promote the SOE Reform, and emphasised to strengthen the responsibilities of the enterprises. However, in the initial stage of the reform, some problems concerning the CSR such as the unemployment, environmental pollution, resources waste, tax evasion etc. emerged as a result of the drawbacks of governance structure (Jiao 2009). Although many production rules and social legislation were issued during the same period, such as *Labour Law*, *Consumer Protection Law*, *Natural Resources Law*, *Environmental Protection Law*, *Public Welfare Donations Law* etc., the scope of CSR was not defined and included in those rules and laws in form of specific requirements on corporations. In terms of social reporting, some large corporations began to present some statements about concepts of CSR on their websites as a part of introduction to corporate culture but few of them disclosed

specific measures for undertaking social responsibilities or achievements of practice. Moreover, many corporations treat philanthropic activities and donations as the only social responsibility at that that and published on their website for publicising themselves.

In the 21st century, under the influence of globalisation and China's entering into the World Trade Organisation (WTO) in 2001, the international community has had more influences on the development of Chinese corporations, and undertaking social responsibilities in business activities becomes an inevitable and indispensable trend for the internationalisation of the Chinese corporations. The whole society of China is placing increasing emphasis on corporate behaviour and CSR problems, including the central government, enterprises, social organisations as well as individuals. The Chinese central government has implemented some policies and regulations for easing problem and regulating corporate behaviour. In 2006, the revised *Company Law* was revised to stipulate clearly that the company should undertake their social responsibility in business operation (Song & Ren 2009). In the same year, the Shenzhen Stock Exchange issued the *Guidelines on Corporate Social Responsibility* and suggested the listed companies to prepare and disclose CSR reports in accordance with the Global Reporting Initiative (GRI) (Zhou 2010). Additionally, NGOs' progressive activities have become an important factor for promoting social responsibility undertaken by companies. A variety of NGOs are now emerging in China and playing an important role in the social development. Apart from a great number of world-famous international NGOs like the Greenpeace, many domestic grass-root NGOs have established and played a significant role in promoting the Chinese CSR, such as advocating compensation and assistance to customers resulting from food safety problems, condemning the oil corporation's oil spill and requesting disposal and compensation etc. The Chinese corporations have also undertaken social responsibilities and publish CSR reports and spent a great deal of time and energy in finding a suitable balance between economic interests and social responsibilities, in order to obtain broader recognition, positive appraisal and even trust from customers. After the first corporate sustainability report released by Shell (China) in 1999, ever more companies have released sustainability reports in the following years. According to surveys conducted by Shanghai and Shenzhen Stock Exchange, 371 listed companies disclosed their CSR reports in 2008, and the number reached 471 in the next year (Zhou 2010). The latest statistics show that, in the first ten months of 2013, 1525 CSR reports were released in the Mainland China. Although the number of CSR reports disclosed has been increasing since 2006 and the quality of social reporting has also improved accordingly, there are still some problems concerning corporate social reporting including few voluntary reporting, poor quality of CSR reports, incomprehensive reporting, few quantitative disclosures etc. (Jiao 2009; Zhou, Wang & Wei 2007).

4.3 Roles of Non-governmental Organisation in the Transformative Change in China

NGOs emerged in China's unique economic, social and political context have the particular Chinese characteristics, which distinguish them from the Western-style NGOs. The Chinese NGOs are tied more closely to the government than those in many other countries, which provides opportunities for these organisations to play important roles in social movements and development within the Chinese context (Knup 1997). Early since the Qin Dynasty (221BC to 206BC), some self-financing social organisations have been founded by a groups of people who held the same target and conducted activities for the public interests in the ancient China, which can be viewed as the pioneers of modern NGOs in China although they did not have a common name like NGO in that era. However, activities of social groups were severely restricted and even prohibited for a long period by the feudal rulers in the ancient China until the political reform of Qing government in around 1900, which encouraged the foundation of social groups especially the trade associations for developing national industry. Although the political reform failed, modern social groups have been developed since then. Trade associations, which were developed as the most typical and important social organisations during that period, which focused on industry cooperation and experience communication for developing national economy, and had some influences on other areas, such as the New Culture Movement in the 1910s launched by social science institutions and the May Fourth Movement in 1919 promoted by student groups in universities for criticising imperialist and publicising notions of democracy and science. And

since that period, social groups and student groups have begun to play an important role in the Chinese social movements (Liu & Hu 2004; Qu 2001; Xu & Sun 2008).

After the establishment of the New China in 1949, the highly centralised economic and governmental administrative system combined the government and society, and endowed the government more functions to govern almost all aspects in social life, so that NGOs seldom had opportunity to develop as an intermediary between the state and society. After the Reform of 1978, as a result of transition of economic system, relationship between government and society changed from 'big government, small society' to 'big society, small government', providing a rare opportunity for the development of NGOs (Liu & Hu 2004). However, the Chinese government issued the *Registration of Social Organisation Regulations* and required all social organisations to register in local Ministry of Civil Affairs to legitimise their activities, which placed activities of social groups under the tight control of the government. Actually, nowadays in China, government still dominates the relationship between the state and society through administration on NGOs and their activities so that NGOs in China are different from those in some countries which can actively opposing the ruling regime and 'promoting political democratisation directly', and also different from spiritual organisations which 'defied restraints of government and exert autonomy from the state control' (Tang & Zhan 2008, p. 426). The purpose of NGOs in China is not to confront the government policies, but rather to harmonise relationship between the state and civil society (Kang 1999; Ma 2002).

With deepening of economic reform and limited capacity of the government and enterprises, the Chinese government actively or passively liberalised some restrictions on NGOs and allowed them to participate in some areas serving for the society such as social security, social supervision, educational communication etc. At the same time, with opening minds to the Western advanced ideas and societal influences, the Chinese citizens' social and environmental awareness have aroused greatly, so that NGOs' activities have raised urban residences' concerns about human rights and democracy issues (Ho 2001). Although NGOs are still playing a limited role in dealing with CSR issues, social problems focused and suggestions provided by NGOs have attracted attentions from corporations, government and social public. Nowadays, the Chinese central government concerns more about social stability and encourage government authorities to support NGOs' activities more at various levels in order to assist disadvantaged groups and decrease social conflicts. Moreover, along with the rise of market economy, social relations in China become more pluralistic and people have more diversified policy preferences instead of supporting government policies without any questions. Therefore, NGOs gained more political opportunities and social space from such a more favourable context to play a more active role in participating policy-making and implementations (Zhan & Tang 2013).

In terms of CSR-related issues, there are three types of NGOs conducting relevant activities and have relatively large scales and strong social influences in China for the past ten years. First is the grass-root NGOs founded and run entirely by private citizens, which are more similar to NGOs in the West. Their activities concentrate more on propagandizing CSR-related notions, exposing and criticizing companies' CSR problems, but there are few research or project reports on specific issues or industries, especially NGOs of small-scale, which normally major in propaganda campaigns. Moreover, environmental problems are the most concerned aspect of grass-root NGOs. However, their activities should be careful to get rid of being treated as oppositional to government authorities (Ho 2001). As described by Tang and Zhan (2008, p. 426), in current years:

"NGOs have strived not only to maintain their legal status but also to seek patronage from governmental agencies and to engage in some, though limited, degrees of policy advocacy."

The grass-root environmental NGOs have gained the considerable development and become the visible players in the environmental politics gradually both domestically and internationally. In 2002, the Chinese grass-root NGOs attended the World Conference on Sustainable Development held in Johannesburg with external funds' support which is the first time for the Chinese environmental NGOs to present in international conferences and express their opinions (Chan, Lee & Chan 2008). The second type is Government-Organised NGOs (GONGOs), which are government-sponsored operated by relevant government departments. Such a kind of NGOs is directly or indirectly controlled by government agencies, have clear administrative hierarchy, and apparent governmental nature.

Compared with other NGOs, GONGOs have advantages of gaining better resources funded by government and attracting more specialists and experts, and it can be regarded as an effective conduit between government, civil society and international organisations (ibid). Currently, the number of CSR-related GONGOs in China is small and they mainly focus on releasing news about CSR issues, disclosing CSR problems as well as propagandizing advanced CSR-related notions and relevant governmental policies, instead of publishing specific CSR research reports. Thus, GONGOs are also criticised for playing very limited roles in being as a watchdog of government policies (Ho 2001; Tang & Zhan 2008). Third, in the early 1980s, there were some international NGOs entering into China focusing on poverty relief and environment protection issues, especially after China's entering into the WTO in 2001, ever more international NGOs were approved by the Chinese government to conduct activities beneficial to the society. International CSR-related NGOs in China now mainly concentrate on environmental and labour rights problems, and they have published many relevant research reports on either specific industries or companies during the past ten years. Additionally, apart from registered NGOs, student environmental groups in universities also behave actively in propagandising CSR and environmental protection notions as well as supporting registered NGOs' activities. However, as a result of being directly or indirectly overseen by the university administration, student environmental groups are difficult to play political roles in their concerned issues as they have done in the May Fourth Movement or the 1989 student protest movement.

With the development of information technology, a global communication in cyberspace has taken off which facilitates NGOs' activities through the World Wide Web. Ever more NGOs have publicised their opinions and activities through exposing social phenomena, releasing research reports, disclosing educational information on their own websites or publishing information on Blogs or Network Forums (like Tianya Forum, Shuimu Tsinghua Forum etc.). Besides, many NGOs are sending messages to its registered members/followers through emails or social media for publicising periodical reports or notice of activities. The Chinese social media are also a significant tool for NGOs to facilitate their activities. Various kinds of the Chinese social media such as Weibo, Renren, Weixin have a huge number of users especially young people, and NGOs are now using functions of those social media to publish information concerned by users, publicising educational knowledge and their active behaviour to communicate with society so as to gain more support from the public. Thus, development of information technology and web media also helps NGOs for solving problems concerning lack of resources and politic constraints (Yang 2005). In addition, in China, public media like newspaper and television programs also play an important role in promoting NGOs' activities such as assisting NGOs to gain more social attention and support from public and exerting pressures on corporations or local governments for considering NGOs' suggestions etc. Through establishing interactive relationship with public media, many Chinese NGOs can convey their own voices on social movement, and through their efforts, their viewpoints on a number of important social issues are spread, and public media are also forced to play an appropriate role as 'the voice of public' at the same time (ibid).

5. CONCLUSION

On the basis of analysis in the above sections, it is apparent that current social accounting practices, including corporate social reporting and social disclosure about corporation's CSR practices are tools of public relations to a large extent instead of dealing with CSR problems from the source. This is due to class conflicts in capitalism and imperfect capitalist social structure in which conventional accounting and current social accounting were born, which makes them be interfered by the class structure and social system of capitalism in solving CSR problems. Thus, it is impossible to relieve social alienation problems (CSR problems) through conventional accounting under capitalism. However, as a result of potential transformative nature of accounting, it is possible to develop alternative/emancipatory accounting (such as radical social accounting practice and alternative social reporting of NGOs) for compensating inherent drawbacks of conventional accounting, especially under a different social system, or say, different political underpinning as defined by Marx. Thus, the Chinese Socialism was chosen as research object for this study in order to evaluate theoretical possibility of progressive accounting to be implemented for solving CSR problems in China.

Although many researchers disagree that China is a socialist country, but prefer to consider China as being in state capitalism or other versions of capitalism. It does not matter whether China is in socialism or not in this study, the focus of the paper is about the particular socio-political and economic context of China and exploring if it is possible for mobilising progressive accounting or radical social accounting practice under this particular social system. Therefore, on the basis of analysis in the previous sections, it is obvious that characteristics of the Chinese Socialism, from the socio-political, cultural, historical and economic perspectives, have had great influences on accounting mobilisation in China. Especially after the 1978 economic reform, as announced by the CPC, the class conflicts in the Mainland China has already been over, and motivating force of production is not for exploitation of labour like in the capitalist society, but for creating more wealth for the society under the Chinese Socialism. As a result, analysis of class conflicts and alienation rooted in capitalism do not apply to the Chinese Socialism, neither does the limitation of conventional accounting in mediating CSR problems rooting from imperfect capitalist social structure. Thus, it is possible to mobilise alternative progressive accounting in China.

However, although class struggle and social alienation do not apply to the Chinese Socialism, the problems of corporate externalities also exist in China. Gambling (1974, p. 138) highlights that in a collectivist state, 'distinction between the industrial sector and the public sector of national economy is not a distinction between a number of separate private ownerships and the public domain'. For activities of the SOEs, it seems irrational to be planned to bring about diseconomies in the State activities, which makes the centrally-directed and detailed physical planning no longer be satisfied by requirements of a growing affluent society. Thus, when accounting is not used as a control system for aiding detailed physical plans, the enterprises of collectivist country (such as China) seek to use accounts in much the same way as under the Western capitalist society, so that conflicts in externalities and CSR problems are produced in a collectivist society as well. On the basis of analysis on the context of China, interventions of government, business and NGOs on promoting radical social accounting practice are different from those in the Western countries: the Chinese central government has powerful force in guiding direction of economic development and influencing every aspects of national economy, especially aspects concerning public interests such as CSR problems, through making policies and regulations; the dominant position of SOE in the Chinese state economy determines that it plays important and particular roles in carrying out governmental policies, especially policies towards undertaking social responsibilities in business activities; the boom of NGOs' activities in recent years is providing transparent information about corporate CSR problems especially concerning environmental pollution and labour rights issues to the public etc. However, unsatisfactory corporate social reporting proves that the government and corporations can only playing mild or passive roles in promoting progressive accounting for dealing with CSR problems effectively. Since CSR in China has been blocked or even captured by the government and corporations, NGOs are left as the only legitimate means to effect the transformative change of accounting and social changes in China. With assistance of public media and social media, NGOs are using alternative social reporting (such as independent investigation social reports on particular CSR issues) to influence government and corporation for promoting development of radical social accounting and emancipatory accounting to solve the CSR problems in China more effectively.

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