

Dierkes, Meinolf

Article

Foreword

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FOREWORD

This special section of *Accounting, Organizations and Society* is devoted to the memory of a close friend and exceptional colleague, Raymond R. Bauer. Ray contributed so significantly to our understanding of the interrelationship between accounting, institutions and society at large that the Editor of the journal and I felt that a special memorial section of *Accounting, Organizations and Society* would be the most appropriate means to communicate how much we value his contribution.

After having worked very closely with Ray over the last decade in developing the concept of corporate social accounting and reporting, I felt obliged, and honoured at the same time, to ask friends and colleagues to honour his memory by assessing the state of the art in the field of social indicators as well as corporate social accounting and reporting concepts, and to suggest future research, guided by Bauer's most eminent and fundamental theoretical and conceptual work.

This special section of *Accounting, Organizations and Society* should therefore be seen as a summary of an important development of theory — a development which was closely linked with experimentation in the real world. I view this memorial section as a starting point for further research, improving the concept of social indicators as a tool to measure the performance of social institutions in general, and the idea of corporate social reporting as an effort to make business management more sensitive and responsive to social needs beyond fulfilling their traditional economic role. Ray Bauer's work in this respect serves as a guide. He set an example for all of us still active in these fields.

Ray Bauer was born in Chicago and earned his B.S. degree from Northwestern University. He received his M.A. and Ph.D. degrees from Harvard and taught for 5 years in the Department of Social Relations. In 1955-1956 he was one of the initial invitees to the Center for Advanced Study in Behavioral Science at Stanford. He then was Associate Professor at MIT, where he also served on the staff of the Center for International Studies. Ray joined the Harvard Business School faculty in 1957. He served as a consultant with Arthur D. Little from 1958 and as Senior

Consultant to the National Goals Research Staff of the White House in 1970. In addition, he was an active member of numerous professional associations.

As Professor of Business Administration and a long-time business consultant, Ray had a keen sense for the nature of the business-society interface. He was among the first to identify the changes which started to take place in this relationship in the 1960s. He recognized the need to make institutions more responsive to human needs and was deeply involved at a very early stage in developing two means to this end: social indicators for measuring the performance of society as a whole, and technology assessment to include the evaluation of social consequences as well as more conventional technical and economic criteria.

Another outgrowth of this interest is the concept of corporate social accounting. Ray was largely responsible for the birth of this idea, expressing the hope that "at some future time corporations will assess their social performance in as systematic a manner as they now assess their financial performance". He consequently played a major part in the process of gradually realizing this vision. He stimulated research and experimentation in corporate social accounting, working closely with the business community to apply the new concepts. He was one of the few researchers who successfully combined an in-depth theoretical understanding with a close touch with reality, always maintaining the necessary link between research and practice, so that, as he put it, business could "get on the learning curve".

The articles in this section review the state of the art of social indicators research and corporate social reporting and identify future research needs in these two areas to which Ray himself contributed so much. First, Wolfgang Glatzer provides a comprehensive, though of course by no means exhaustive, overview of the actors and trends in the international development of macro social indicators. He outlines three broad categories into which social indicators research falls, discusses the work done in each area, and identifies the common characteristics. He suggests that once a number of well-defined tasks have

been completed, social indicators research *per se* will disappear. Its value lies in its integration into research on modernization and development theory and value and needs research, for example.

Robert Parke and James Peterson focus on developments specifically in the United States in indicators of social change. They provide an extensive review of progress in measurement tools, nevertheless emphasizing the need for their further refinement through continued development, replication, validation and calibration of data. They also stress the importance of developing a scientific consensus on which specific measures should be used so as to provide a sounder basis for the political decisions on the selection of measures having both societal and scientific value.

The article by James Heard and William Bolce on the political significance of corporate social performance and social reporting in the United States discusses the benefits of corporate social

reporting to both the public and the business community in the context of public expectations of business today. Specific experiences of a number of companies are reviewed and the directions for further experimentations with different approaches to improve the quality of reporting are indicated.

In the concluding article, Lee Preston identifies new lines of research in corporate social reporting. He suggests that research should progress from an initial phase of observation and description to one aimed at improving techniques in practice. He argues that, since a key function of corporate social reporting is to provide management with the necessary information to monitor and, if necessary, alter corporate social performance, future research should concentrate on improving available techniques of data collection and analysis, and on analyzing managerial use of social performance information.

M. DIERKES