

**THE SOCIETAL ACCOUNTING MOVEMENT :
A CRITICAL APPRAISAL**

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The societal accounting movement aims at developing a comprehensive system of societal accounts, both at the micro —and macro— level, that would be geared to the maximisation of social as well as economic welfare. This laudable objective notwithstanding, members of the movement can be said to have committed errors of omission and commission which fall into three categories: economic, informational and political. The weaknesses inherent in their work are discussed here in some detail and a plea is entered that the movement reorients itself towards greater decision relevance, seeks a better fit between social theory and social measurement and comes to terms with its political undertones.

In recent years society has turned its attention to social betterment as an independent objective from purely economic advance. Public administration has been rather quick to take account of this broader interest. Some of its leading practitioners¹,

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1. See in particular : Bauer (1966), Gross (1966), Sheldon and Moore (1968), Duncan (1969), Gross (1969), U.S. Department of Health, Education, and Welfare (1969), Berliner (1972), Shonfield and Shaw (1972), Wilcox (1972), Clewett and Olson (1974), Dunn (1974), Fox (1974), Gambling (1974), Hamburger (1974), Unesco (1974), de Neufville (1975), Land and Spilerman (1975), Mukherjee (1975), Seidler (1975), Andrews and Withey (1976), Baster (1976), Knox (1976), Mangahas (1976), Organization for Economic Cooperation and Development (1976), Rossi and Gilmartin (1980), Carley (1981), and Juster and Land (1981).

both in and out of academe, have joined the interdisciplinary effort aimed at extending the national income accounting system to significant areas of social welfare traditionally not encompassed by it. In fact, public administration as a whole has become closely identified with the «societal accounting movement».

Now the emergence of the latter can be traced directly to the space exploration programme in the United States. That programme, of course, was one of the most massive technological ventures ever deliberately embarked upon by man. It was only natural for both the National Aeronautics and Space Administration (NASA) and society at large to become actively concerned with the wide range of impacts, both favourable and unfavourable, which might result from the undertaking. Members of the American Academy's Committee on Space (1969 : 9) have expressed their concern as follows : «In the conduct of human affairs, our actions inevitably have second-order consequences. These consequences are, in many instances, more important than our original action.»

The search for an information system that would account for the second-order consequences of the space exploration programme has led social researchers further afield than they have originally anticipated. Specifically, because of the scope of the programme and the lack of consensus on how wide-ranging exactly the ramifications of space exploration may be in their effect on society, it was soon realised that the problem of measuring the societal impact of this single programme simply could not be dealt with except in the context of the entire set of social indicators used in the United States. The «societal accounting» movement was thus born.²

In addition to students of public administration, sociologists—particularly those specialising in the study of social change—have also found the idea of «societal accounting» rather appealing. Social indicators, they have cogently argued, (Sheldon and Moore, 1968 : 4), would give them :

2. Considerable amount of work, of course had been done in the social indicator area prior to the launching of the space exploration programme, but it tended to be less systematic and comprehensive than the ensuing research effort.

«a reading both on the current state of some segment of the social universe and on past and future trends, whether progressive or regressive, according to some normative criteria. The notion of social indicators leads to the idea of 'monitoring' social change. If an indicator can be found that will stand for a set of correlated changes, and if intervention can be introduced (whether on the prime, indicative, variable or on one of its systemic components), then the program administrator may have been provided a powerful analytical and policy tool.»

Another group of social scientists who started actively pursuing research in this area already in the 1960s were economists. This may have been the result of a growing awareness on their part - following Galbraith's (1958) admonition that economic science has very little to offer to the affluent society, since its tools belong to the age of economic scarcity which has now passed away - that the problems facing a large section of the world seem to be of a social rather than a purely economic nature. Economists have not generally sought to extend national income accounting to the domain of social welfare, but they have - as of the early days of the Conference on «Measuring Benefits of Government Investment» which took place at the Brookings Institution in 1963³ - persistently attempted to develop the conceptual and methodological facets of the subtle art of accounting for the non-economic effects of economic decisions.

The last social science discipline to join the societal accounting movement was, surprisingly enough, accountancy (its members started joining only in the 1970s). Accountants, it appears, have until recently been wrapped up in their traditional pursuits⁴ - micro-accounting in the form of conventional enterprise accounting⁵ as well as⁶ macro-accounting in the form of national

3. See in this connection : Dorfman (1965).

4. Which also include accounting for non-profit organisations in the form of fund accounting.

5. Whether considered in terms of the enterprise as a whole (conventional financial accounting) or its constituent parts (conventional managerial accounting).

6. To a much lesser extent. Practically all of those who are engaged in this type of macro-accounting are identified as economists or statisticians.

income accounting - and have largely ignored the converging endeavours of public administration experts, sociologists and economists. Be that as it may, this parochial attitude is now in a process of undergoing a radical change, at least in academic circles.⁷ Accountants are not only coming to recognise that there is a genuine need to extend the science of accounting to cover social phenomena besides the economic ones⁸ but are actually manoeuvring themselves into positions of importance in the forefront of the movement.

In all, therefore, we have here an intellectual enterprise in the making which is propped up by significant inputs from four social science disciplines : public administration, sociology, economics and accountancy. Its ultimate goal is the development of a comprehensive system of societal accounts, both at the micro - and macro-level,⁹ that would be geared to the maximisation of social as well as economic welfare. The achievement of this goal or even substantial progress towards it may have far-reaching implications for public administration. Now the discipline has almost invariably greeted the emergence of the societal accounting movement with a measure of excitement. And the author, let it be said, sees no justification to damp down the general enthusiasm. This notwithstanding, having spent a period of over two years as a user of societal accounts of a considerable variety,¹⁰ he feels the urge to sound a number of caveats. These are grouped in three categories : economic, informational and political.

Economic Problem

Societal accounting constitutes, doubtless, a bold attempt to generate reams of high-level information with a view to somehow

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7. See in this connection : Gambling (1974).
 8. After all accountancy is defined as «the art and/or science of measurement and interpretation of activities and phenomena which are essentially of a social and economic nature.» The sudden gravitation towards societal accounting (after some 700 years in very much its present form) is fully consistent with this definition (in fact, possibly even more so than conventional accounting practices).
 9. Originally a mere extension of national income accounting into the social welfare area, societal accounting now also operates at the micro-level.
 10. See for a more detailed account : Mushkat (1979).

alleviating the plethora of social problems facing contemporary society. As Dunn (1974: 49) has put it: «We appear to be at a threshold in social history where existing social information processors are not adequate to serve our burgeoning needs... The mere mention of poverty, crime, or environmental problems evokes an instant image of compelling needs and the headlines and anxieties that attend them. We are living in a time when a whole set of social values and needs has become peculiarly insistent, while society has yet to develop the regulative functions to satisfy them,» Paradoxically enough, though, the very boldness of the undertaking may have led to assumptions which do not stand up on economic scrutiny.

The main difficulty here stems from the premise that the «ends» -i.e., the possibility of making a substantial contribution towards the alleviation of critical social problems - necessarily confer a high value on the «means» -i.e., each and every bit of information contained in the societal accounts. This premise happens to be out of line with current economic thinking on the subject of «information». To put it more plainly, economists¹¹ now tend to view information as a commodity whose value is determined according to attributes affecting its usefulness to users rather than its contextual position (in this case the general link to critical social problems).

One such attribute which seems germane to public administration is decision-relevance.¹² The definition of information that derives from this particular attribute equates the concept with «recorded experience which is useful in decision making».¹³ The definition makes a fine distinction between information, on the one hand, and recorded experience on the other. The distinction suggests that recorded experience becomes information only when it is or can be applied in a decision process. Under the terms of this definition, it is possible to be in possession of large amounts of raw data and descriptive material, yet to have little or no information. Such situation can arise when the data and material at hand are not pertinent to the particular decision pro-

11. See in this connection : Marschak (1964 and 1971) and Marschak and Miyasawa (1968).

12. See : Churchman (1961).

13. See : Churchman (1961).

cess under consideration or when the data and material are not interpreted with respect to that decision process. Under different circumstances, however, a very small amount of data and material can provide a very great deal of information. This occurs when the data and material happen to be just that which is necessary to resolve a current decision problem.

Now, insofar as societal accounting is concerned, it is apparent that the massive¹⁴ inflow of raw data and descriptive material for which the movement claims credit has not generated much information in the above sense (it is instructive, in this connection, to compare the uses of social indicators with those of the output of conventional national income accounting; the latter, despite its obvious limitations, is employed extensively in the formulation of fiscal and monetary policies). By implication, we may legitimately argue that societal accounting has proven of little value to public administration.

Nor is this all. Economists¹⁵ also contend that information, like any other commodity, has a cost as well as a value. The outlays incurred in its production are growing increasingly substantial. The fact to the matter is that even if it were possible, it would still be uneconomic to record every element of raw data and descriptive material and process it. As Stigler (1961 : 224) has stated : «Ignorance is like subzero weather : By a sufficient expenditure its effects upon people can be kept within tolerable or even comfortable bounds, but it would be wholly uneconomic entirely to eliminate all its effects.» Nonetheless, the question of cost seldom surfaces in discussions centred on social indicators. The unmistakable impression is that the societal accounting movement treats information as a free commodity. Again, this happens to be a posture that lies contrary to the underlying philosophy of public administration.

14 It should be stressed, in this connection, that the amount and value of information extracted from data and material does not necessarily increase with their quantity. The process of extraction of information by an individual may actually become less efficient as the quantity increases and he becomes increasingly overloaded. In such circumstances, meanings may be obscured and vital information overlooked as the capability of the individual to process the material diminishes under overload conditions.

15. See for example : Hirshleifer (1973).

The nature of the discipline seems to dictate that the cost of recording and processing raw data and descriptive material to provide social indicators be weighed against their value to users (i.e., decision-relevance). Societal accounting must come to grips with both the cost of providing information and the effectiveness of the information. Economic logic, and the accepted opinion of public administration experts, suggest that the optimal level in the provision of social indicators is reached when the marginal cost¹⁶ of providing information equals the marginal value¹⁷ of this information. Put another way, the provision of social indicators ought, in each and every case, to be determined according to the following criteria :

- (1) If marginal value of information $>$ marginal cost of information : increase «production».
- (2) If marginal value of information $<$ marginal cost of information : decrease «production».
- (3) If marginal value of information = marginal cost of information : «production» is optimum.

These general criteria are likely to offer a considerably better guidance to practice than the rather cavalier attitude towards cost-effectiveness presently characterising the societal accounting movement.¹⁸

Information Problem

Largely unaware of the subtle distinction between recorded experience and information, researchers working in the social indicators area are often led to commit further analytical errors. Their main failure in this respect lies in the tendency to assume that information is an intrinsic property of raw data and descriptive material. The truth of the matter, of course, is that data and material only represent a meaning or a set of meanings. Which meanings become operative is a consequence of them being employed in an information process in a manner consistent

16. Marginal cost is the cost of producing an additional unit of output.

17. Marginal value is the value resulting from the production of an additional unit of output.

18. For further elaboration and illustrations see : Burch, Strater and Grudnitsky (1979).

with the logic and purposes of that process. Information, after all, can be understood as that which informs - a word which, in its transitive sense, means to impart form, and which, most generally, means to give meaning.¹⁹

The failure to recognise that information is not the product of a process of passive induction but the result of a process in which informing behaviour is guided by elaborate mental structures existing prior to the act gives rise to an informational problem. The raw data and descriptive material of the societal accounting movement are produced without bearing any clear relationship to theoretical social science constructs that should have provided the framework for their collection in the first place. As a corollary, they simply do not inform (See Burch, Strater and Grudnitsky, 1979).

The whole question of whether the collection of raw data and descriptive material without theory is meaningful in the social sciences has been debated before, most notably in Koopmans (1947) now classic criticism of Burns and Mitchell (1946). The latter amassed vast quantities of economic indicators which were widely used to measure the business cycle. Like present-day societal accounting, they did not select data on the basis of any theory concerning the nature of the underlying economic processes. Burns and Mitchell had set out merely to describe the mechanical behaviour of business cycles with their measures - time between turning points, amplitudes, etc. - and not to uncover the forces at work generating it or its effects on society.

Indeed, the prime objective of economic analysis, according to Koopmans, was to guide policy, which would not be possible without the explanation of economic phenomena rather than simply an arbitrary mapping of some conveniently measurable aspects. Without explanation one could not predict the effect of a policy intervention on the movements of the variables. Koopmans' contentions proved prophetic. A few years later, economists had selected a subset of the measures and some new ones, that would mesh with Keynesian economic theory to explain events and predict the effect of interventions. The econometric models

19. See in this connection : Boulding (1961) and Dunn (1974).

that have evolved out of their theoretically-inspired efforts perform even simple forecasting with greater precision and less data than Burns and Mitchell required! (See Boulding, 1961 and Dunn, 1974).

Social analysis today is probably in a state somewhat comparable to economics in 1946. Although it is doubtful that any social analyst has produced a parallel to the comprehensive explanatory theory of Keynes, we do have a good many lower- or «middle-range»-theories explaining more limited phenomena which are not exploited by the societal accounting movement in its attempts at observation and measurement. And until the movement will turn these theories into the cornerstone of its empirical endeavours, it will remain saddled with the problem of being uninformative.²⁰ The highly mechanistic descriptions of the state of the social system at some point in time to which we have been treated for over a decade now have proved both meaningless and irrelevant to the purpose of policy intervention.

Political Problem

The assumption that information is an intrinsic property of raw data and descriptive material has led the societal accounting movement astray in yet another important respect. We have already stipulated that an interpretive process lies at the very heart of informing behaviour. Contrary to what researchers working in the social indicators area may have been intimating, data and material do not speak for themselves. Human information processors are driven by human purpose and human values serve as the activating/motivating forces of these processors.²¹ The concepts, both in their abstract and operationalised form, to which societal accounting addresses itself are neither objective

20. A re-orientation towards theory would force researchers working in the social indicators area to probe underneath the surface of the raw data and descriptive material which they generate as well as generate completely new data and material. So far they have confined themselves to producing indicators relating to the «state» of the social system. A theoretical focus would compel them to grapple in a dynamic fashion with the forces that determine this very state. See in this connection : Dunn (1974). See also : Hayden (1977).

21. See in this connection : Dunn (1974).

nor value-free; rather, they are - or should be - the subject of value conflict. By concentrating on technical and statistical issues, the movement has managed to lay a gloss of objectivity and value freedom upon an area of academic and governmental activity that is potentially politically divisive as well as conflictive.²²

There are at least three levels at which value judgements must impinge on decision-making involving the use of social indicators. In the first place, there is the designation of the problem itself. That a particular aspect of societal performance becomes designated as a «problem» requiring some form of social engineering is seldom the result of national consensus; rather, it is often a political decision precipitated by the interests of those who are most vocal or influential, or by the political expediency of those needing to be seen to be concerned about an issue that has achieved topicality. As Edwards (1975 : 282) has put it (in a British context) :

«Two designated 'problem areas' which have emerged over the past decade have been 'the immigration problem' and 'the problem of the inner cities'. They are referred to (mainly by politicians) as 'problems which the nation faces', cleverly suggesting that 'the nation' is of one mind and in consensus in designating them as a problem. In fact of course most immigrants and many inner city dwellers would strongly deny that they constituted a problem, and for the property speculator, the inner city is no problem at all - it is his field, 'ripe for the picking'.»

Secondly, once the problem has been designated in one way or another, it must be defined, or at least described. This again is an area of value conflict. As Edwards (1975 : 282) has further elaborated :

«Having decided that there is an 'inner city problem' or a problem of 'urban deprivation', the constituent parts must be identified and defined. It could be argued that the fact that urban deprivation has not been defined in such a way as to make explicit the sort of policy required for its solution (as opposed to its alleviation) is itself the result of value

22. See in this connection : Edwards (1975).

conflict. So long as urban deprivation can be assumed to consist of substandard housing, overcrowding, inadequate schools and inadequate people, then policies and programmes can be implemented which both appear to be relevant to the problem and which are politically feasible. Were alternative definitions of deprivation to be considered (such as basic inequalities in the means by which housing, jobs and education are allocated), then the inadequacy of present programmes and the political non-viability of the necessary solutions might be made evident.»

Thirdly, and at a more fundamental level, the choice of social indicators by which to identify and assess the need for policy intervention and evaluate the effectiveness and benefits of public programmes itself involves value judgements. The hotch-hotch approach to data characterising the societal accounting movement - in which any variable deemed by the researcher to be even vaguely relevant to «social stress», «disadvantage», «social need», «social pathology», or «social malaise» is thrown into the **statistical melting pot and those which emerge** glued together by high correlation coefficients are used as composite indices of social welfare²³ - makes, by default, a number of assumptions about the nature of the problem the indicators are delineating. In particular, the movement has shown a distinct tendency to opt for data suggestive of what Caplan and Nelson (Brand 1975 : 81) refer to as «person blame» - as opposed to «system blame» - explanations of societal malfunctioning (the former way of defining the problem involves locating the problem in the individuals in the situation being studied rather than in the system). Using urban deprivation as an example, Edwards (1975 : 284-5) provides another pertinent illustration. According to him, the bulk of the investigations conducted in this area have included in their assortment of social indicators measurers which :

«have served only as red herrings to divert attention away from the true nature of urban deprivation. In short, they have focused upon social pathology and personal handicap (mental, physical and emotional) when in fact these have little to do with urban deprivation. To be sure, those with

23. See in this connection : Edwards (1975).

such handicaps are seriously disadvantaged in the competitive process of urban life, but, if urban deprivation means anything, it means the disqualification that is brought about by social structure and process, not by personal handicap. In short, the solutions are not to be found in social work or psychology, but in the political arena where major priorities in the fields of housing, education and income distribution are decided.

Urban deprivation is the structural inability to compete effectively in those markets which most affect people's life chances - the employment, education and housing markets. Each of these markets represents a situation of competition and conflict where a few win handsomely, most manage adequately and some fail miserably. Unlike most competitions, however, not everyone starts with equal chances, some are set for success and others doomed to failure almost before they are born.

The three markets are closely interlinked, such that disadvantage in one will often determine disadvantage in the others. If a child's parents are poor and live in the inner city area of decay, the chances are that he will go to a poor school; his education will be deficient and the opportunities for advancement through examination success will be low or absent. He will progress to a secondary modern school and will likely emerge at the earliest opportunity to take up a job which offers low pay, low security and no future. His social position and lack of money will effectively disqualify him from competing effectively in the housing market, and in areas of acute housing shortage he may well end up once more in an inner city area - if he ever left.»

It should not be a cause for concern that all these analytical steps are subject to value judgements and conflict. Social structure and process are not based on consensus; rather, conflict is of the essence. Nor is this to argue against the manipulation of social indicators in academic research and their use in public policy-making. Simply, it ought to be recognised that having recourse to them is tantamount to a statement of value and as such open to attack on political grounds as well as on technical

matters. This is a fact of life which the societal accounting movement will arguably have sooner or later to confront.²⁴

There is another point. For the academic and government researchers working in the social indicators area may have betrayed a common political bias to boot. According to Henriot (1972a and 1972b)²⁵ this bias can be characterised as «planning-reform-welfare». The bias manifests itself in the strong commitment to long-range planning with a view to managing the

24. Recently many academic and governmental enquiries centred on social indicators have turned from quasi-«objective» data (such as pupil-teacher ratios or number of persons per dwelling) and have focused on «satisfaction» data. It is contended that : «The quality of life must be in the eye of the beholder and it is only through examination of the experience of life as our people perceive it that we will understand the human meaning of the great social and institutional changes which characterize our time». This is a subtle argument and an elegant way of avoiding the political problems inherent in the use of social statistics. Be that as it may, the «subjectivist» approach happens to have some serious drawbacks. As Brand has pointed out : «It is certainly important that policy makers should know whether residents are satisfied in education or housing and which aspects call for the most criticism and what decisions appear to have been inappropriate. Policies are eventually for people and a statistic that tells one that the density per room has been dramatically lowered may not reflect the very real dissatisfaction with, for example, living in high flats : the inconvenience, the loneliness, the inaccessibility to shops, buses and so on. All this is the useful side of the 'satisfaction' approach. The useless side comes in when we assume that the summum bonum of public policies is public satisfaction. It may be, but then... there are other possible aims in policy making. Of course, this is an argument that goes back to John Stuart Mill and beyond but it is worth pointing out here that, for example, what is considered as justice to a minority group in Britain may be in conflict with the aim of majority satisfaction. It is very possible that the Ugandan Asian policy would satisfy the majority of British people would not be one which took into account the claims of these immigrants. One might ask what possible aim one could want other than a satisfied, happy society. The answer is quite easy. It is possible to want a just society or a creative society and both of these goals can conflict with satisfaction. Satisfaction, upon examination, does not even seem to be necessarily related to social health whatever that is. If one had taken a poll of German society in 1938 one would probably have come up with higher levels of satisfaction than was the case in 1932, but what does that mean?» See : Brand (1975 : 82-83).

25. See also : Simoniş (1977) and Nectoux, Lintott and Carr-Hill (1979).

social environment in a highly rational fashion and in the unremitting desire to better the lot of the poor and minorities through programmes of positive government assistance. Generalised as such manifestations are, they do highlight a political orientation which can be identified as «Liberal Democrat». Even if we preclude crude political labelling, we still can perceive certain political consequences from such a bias. Specifically, the political objectives of the societal accounting movement are likely to cause scepticism and suspicion amongst conservative members of the community. These persons, as Gross and Springer (1967 : 17) have commented (in the American context), «may argue, with certain amount of justification, that most empirical data generated by contemporary social science has been motivated by and supports a liberal critique of American society.» The movement thus comes to be seen as yet another step in the direction of socialism and the totally-controlled environment of «1984». On the other hand, since it is committed to change within the existing structures and seeks ameliorative reform rather than radical transformation, the movement is vulnerable to criticism from New Left circles for not aiming far enough in its attempts at social reconstruction. This is another political fact of life that researchers working in the social indicators area will possibly have somehow to face.

Summary

Public administration - along with sociology, economics and accountancy - has played a leading role in shaping the direction of the societal accounting movement and public institutions have been the principal consumers of its mushrooming products. Now more than a decade has passed since Duncan (1969 : 1) suggested that the movement was in «transition from the early stage of excitement and incubation to the intermediate stage of rational debate undertaken to sort out and test alternatives» and expressed the hope that the latter would eventually be «followed by a stage of routine, continuous activity». Indeed, the movement has, in the intervening period, progressed from the first to the second stage and perhaps entered the third.²⁶ This notwithstanding, it is

26. See in this connection : Hodge and Klorman (1979a and 1979b).

arguable that the whole edifice rests in some respects on rather shaky foundations.

Possibly the most striking error of commission for which the societal accounting movement can be faulted has been the lack of decision-relevance of its products. The impression is that researchers working in the social indicators area have directed their efforts towards constructing suggestive rather than decisive information systems. («Decisive information systems... in (their) stress on information for action... (carry) the manager or the actor from a state of puzzlement to some kind of response to the situation. He consults the information and it takes him from his state of confusion to a state of clarity... Most information systems with which I am familiar are not decisive in character. I propose the word suggestive for these. They are not really intended to take the decision-maker from a state of confusion to a state of relative clarity. Rather, they suggest some aspects of the situation with which he may not be familiar, which may or may not be relevant. At best suggestive information may suggest what he might do about his task. The information he gets from a suggestive information system by no means solves the user's problem»²⁷).

Another valid criticism of the societal accounting movement is rooted in the lack of correspondence between the concepts which appear in the theory of society and the array of currently available social indicators. Particularly disturbing is the neglect of the rich backlog of middle-range theories that social scientists have generated and painstakingly refined over the years. The lack of decision-relevance and correspondence with accepted theoretical constructs are the source of the «squirrel syndrome» whereby «enormous quantities of data are collected : vast schemes are launched for archiving and retrieval systems and all kinds of highly qualified programmers are hired; and that is all. The problem is that the data is useless : except for continuing the research grant, of course.»²⁸

Last, but by no means least, is the point that decision-making involving the use of social indicators is thoroughly political

27. See : Churchman (1975 : 33).

28. See : Brand (1975 : 80).

in nature - a fact to which the societal accounting movement continues to turn a blind eye. Yet, this fact cannot be swept under the carpet for much longer. It must be confronted head-on irrespective of how inconvenient and intractable such an undertaking might prove. The quest for social indicators is a worthy one. By reorienting itself towards greater decision-relevance, seeking a better fit between social theory and social measurement, and coming to terms with its political undertones, the societal accounting movement is likely to yield a more credible and usable product. This note of caution has been entered because of the belief that the present practices are liable in the long run to undermine the viability of the movement.

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Ö Z E T

TOPLUMSAL MUHASEBE HAREKETİ : ELEŞTİRİSEL BİR DEĞERLENDİRME

Toplumsal Muhasebe (Toplum Muhasebesi) hareketi sosyal ve ekonomik refahın maksimize edilmesine yönelik mikro ve makro düzeyde bütünsel bir toplumsal muhasebe sistemi geliştirmeyi amaçlamaktadır. Bu saygın amacına karşın, hareket, iktisadi, bilişimsel ve politik birtakım yanlışlıklar içine düşmüştür. Makalede, bu yanlışlar tartışılmakta, hareketin karar mekanizmasına daha çok yönelik olması önerilmekte, sosyal teori ve sosyal ölçüm arasında daha iyi bir uyum sağlanması, politik mesajıyla daha iyi bağdaştırılması gereğine işaret edilmektedir.