

Exploring the Potential of Shadow Accounts in Problematising Institutional Conduct

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1. Introduction

Within the extensive social and environmental accounting literature (Thomson 2007) there are reports of a particular form of social accounting produced by external organisations, including campaigning NGOs¹, on *their* representation of the social and environmental impacts of others (see, for example, Moerman and Van der Laan 2005; Gallhofer et al. 2006; Dey 2007). The intended audience for these reports was not simply the organisation associated with the problematic impacts, but also included political institutions, the media, and sections of the general public (Gray 1997; Harte and Owen 1987; Medawar 1976; Cooper et al. 2005; Collison et al. 2007). Given that the reports attempted to challenge, problematise and delegitimize those currently in a dominant position of power, implicitly we understand that these accounts will be prepared by, or on behalf of, less powerful social groups. They may therefore be thought of as an “accounting for the other, by the other” (cf. Shearer 2002), or more concisely, “shadow accounts” (Dey 2007). In this chapter, we consider the role of shadow accounts in systematically creating alternative representations, new visibilities and knowledge of existing situations in order to problematise, act as a catalyst for intervention and typically represent the views of oppressed social groups or ecological systems.

Shadow accounting can be viewed as a technology that measures, creates, makes visible, represents and communicates evidence in contested arenas characterised by multiple, often contradictory reports, prepared according to different institutional and ideological rules. Any evaluation of shadow accounting should recognise this contest for power and the intention to influence decisions. From a theoretical perspective, shadow accounting possesses significant emancipatory potential (Gallhofer et al. 2006; Shenkin and Coulson 2007; Spence 2007,

¹ See, for example, Friends of the Earth (2003); Action on Smoking and Health (2002).

Bebbington and Thomson 2007). At the same time, however, there are also concerns over how shadow accounts problematise, and the intention and intervention strategies of shadow accountants. Shadow accounting is a voluntary activity and shadow accountants are self-selecting individuals or organisations seeking to bring about change in line with their belief structure, which need not be emancipatory. This raises the question as to what characteristics should shadow accounts possess if they are to fulfil their emancipatory potential or are they merely a political device for imposing one worldview over others. Researching shadow accounting requires a systemic investigation of the assemblage of engagements and contextual factors that constitute the governing network within which any reports are located, in particular, the power relationships and dynamics. The next section of this chapter draws on academic studies that have applied the Foucauldian concept of governmentality to accounting to develop an analytical framework to explore the potential of shadow accounting to enable emancipatory social and ecological change.

2. Governmentality insights on accounting

Prior research on accounting within a governmentality framework provides a number of insights into our attempt to understand shadow accounting as a governing technology. Accounting is recognised to represent, construct, problematise, and measure the vision, conduct and practices of social organisations. Accounting, through the application of systematic calculative rationality, renders entities visible through numerical representation in centres of calculation facilitating “regimes” of governing and political rationalities to be operationalised (Hoskin and Macve 1986; Jones and Dugdale 2001; Miller and Rose 1990). These entities can include individual workers, products, places, programme, social groups, organisations or nation states (Rose 1991; Miller and O’Leary 1993). Dean (1999) discusses numerous examples of governing technologies that rely on accounting techniques. These include the establishment of statistical norms, demonstrating regulatory compliance, taxation, subsidies, market incentives, budgetary control, audit, surveillance and governing by measurable objectives. Thus, accounting practices can be employed in the government of others (Miller and O’Leary 1987; Miller and Rose 1990) and of the self (Willmott 1996).

Accounting forms part of the knowledge construction processes within organisations and is used to measure and judge the effectiveness of other governmental technologies (Boland and Schultze 1996). While there are many forms of knowledge within organisations, accounting often legitimates knowledge granting it power within governing discourses. Accounting can

be used to make processes “thinkable” and “governable”, but it also can make other processes “unthinkable” and “ungovernable”. Accounting therefore possesses definitional powers and operates as a dividing practice (Rose 1991) establishing institutional norms of acceptable behaviour and thinking (Russell and Thomson, 2009). Accounting’s ability to classify actions as “unacceptable” and “exceptional” and thus requiring some form of intervention, makes it a powerful and adaptable technology that can operate in different contexts.

Shadow accounting could be conceptualised as making “thinkable” and “governable” those issues currently regarded by organisations as “unthinkable” and “ungovernable”. This contrasts with criticisms of voluntary, self-authored corporate social, and environmental reports. These criticisms include; inability to problematise and challenge dominant institutional thinking; falsely legitimating businesses’ belief in the sustainability of their operations (Brown and Deegan 1998; Campbell 2000; O’Donovan 2002); promoting a “business as usual” agenda (Larrinaga-Gonzalez and Bebbington 2001); conveying weak versions of sustainable development (Bebbington and Thomson 1996); and corporate and/or managerial capture of the social and environmental agenda. Bebbington and Thomson (2007) argue that future development of social and environmental accounting must recognise the importance of developing alternative accountings that offer different conceptions of “nature”, “society” and “business success” that are aligned with emancipatory change. One technique with such potential is shadow accounting.

3. Prior experiments in shadow accounting

Gray (1997) proposed that social and environmental reports (silent accounts) could be compiled using information disclosed by companies in their annual reports. These “corporate silent accounts” were claimed to represent the corporation’s own voice. Gray also proposed the shadow account, similar in content to the silent account, but using information beyond the control of the company juxtapositioned with the corporate silent account. Shadow accounts of corporate impacts are drawn up from external sources, such as, newspaper articles, direct testimonials from workers, ex-employees, individuals living near plants, trade unions, suppliers, public pollution registers, NGO reports, scientific reports, court prosecutions, and health and safety breaches. A corporate shadow account is drawn from independent, though not necessarily objective, sources and control over content does not remain with the corporation.

Corporate shadow accounts are intended to reveal contradictions between what companies choose to report and what they suppress, problematising their activities and providing new insights into their social and environmental impacts. The shadow account represents a shift from an organisation centred perspective towards more independent and stakeholder driven approaches (Dey 2007; Gibson et al. 2001; Gray et al. 1997).

We build our analysis from Gray's original notion of corporate shadow accounting through a review of reports of external problematising accounts, as well as our own experience in constructing experimental shadow accounts. Using the analytics of government framework (Dean, 1999), we identified common aspects between these apparently diverse accounting techniques. These shadow accounts shared a common objective of problematising a particular dimension of an organisation's conduct. The focus of these shadow accounts ranged from multinational corporations, nation states, industrial plants, individual projects, government policies, river pollution and student poverty (e.g. Collison et al. 2007; Cooper et al. 2005; Harte and Owen 1987; Solomon and Thomson 2009). These shadow accounts had a defined teleology, and typically were part of a political campaign by the shadow accountants, who acted as representatives of oppressed social groups (Medawar 1976) or ecological systems (Solomon and Thomson 2009). These problematising external accounts have been referred to by a number of different terms including social audits (Medawar 1976), deindustrialisation audits (Harte and Owen 1987), silent accounts (Gray 1997), shadow accounts (Gray 1997; Gibson et al. 2001), reporting-performance portrayal gap analysis (Adams 2004), social accounts (Cooper et al. 2005), and counter accounts (Gallhofer et al. 2006). Despite the variety of terms used to describe them, we observed that these accounts systematically created alterative representations, new visibilities and knowledge of contested situations in order to problematise and act as a catalyst for change.

Harte and Owen (1987) discussed UK local authorities' use of social cost analysis to measure the impact of plant closure decisions and problematise de-industrialisation in order to justify government intervention (see also Clark et al. 1987). Unfortunately, despite providing compelling evidence, many shadow accounts were deemed ineffective in bringing about change arguably due to contemporary political dynamics. However, notions of effectiveness can be difficult to evaluate – see, for example, Dean's (1999, 11) definition of governing with its "diverse set of relatively unpredictable consequences, effects and outcomes". In a further example, Carroll and Beiler (1975) described the purpose of social auditing in 1940 in the

USA not as an accurate, evidence-based process, but as a powerful check against problematic government behaviour:

While the measuring stick may not be trustworthy, it is nevertheless useful for the purposes of castigation” (Temporary National Economic Committee quoted by Carroll and Beiler 1975, 591).

Cooper et al. (2005) demonstrated the political power of systemic, evidence based external social audit methodology in problematising student poverty and higher education financing plans in Scotland. What was noticeable in this study was how the shadow accountants made use of parliamentary processes to present their evidence to bring about reform. Bebbington and Thomson (2007) discussed the potential of shadow accounting in risk conflicts where individuals or collectives collect data and develop theories that draw attention to defects in official accounts of events, constructing alternative accounts; problematising official accounting assumptions; questioning the origins, presentation and interpretation of costs, statistics and other evidence; and uncovering creative accounting techniques. Adams’ (2004) discussion of portrayal gap analysis on a single company demonstrated the potential power of this form of external problematising through creating new knowledge and visibilities of an organisation’s conduct. The power of Adam’s alternative account was evident in the organisations reaction to it and their problematisation of her account. A number of other shadow accounts have been similarly problematised by those criticised, in their attempts to regain social legitimacy (Campbell and Beck 2004; Power 2004; Georgakopoulos and Thomson 2008).

We suggest that these shadow accounts rendered visible certain phenomena in numeric form, problematised current policies, programmes and actions, presented and justified intervention in pursuit of an idealised vision held by the shadow accountants. The nature and content of these accounts, the problematisation processes, and desired future states were seen to be reflexively interconnected. Shadow accounting, therefore, has the potential to establish or impose norms of acceptable behaviour and to divide actions into “good” or “bad” as a precursor to intervention. Despite the use of statistics, numbers, costs and values, shadow accounting remains fundamentally a social process that constructs social realities rather than neutrally reflecting reality (Hines 1988). Intervention strategies are often predicated by problematisation through quantification (Rose 1991). Rendering specific issues visible and

amenable to problematisation is therefore crucial in the legitimisation of programmes of intervention (Miller 1990) and intervention requires both engaging with and disrupting dominant discourses.

Accounting based technologies can problematise current policies, programmes and actions and justify some form of intervention in context of a new idealised image of a better state. The new visibilities offered by numerical, quantified accounts of harm mean that they are a powerful technology in engagement processes particularly in contexts that privilege this form of knowledge.

An example of this is the shadow account produced by Action on Smoking and Health (ASH, 2002) challenging British American Tobacco's claim to be a socially responsible organisation, representing them as an organisation profiting by harming the health of millions, creating social costs and shortening the life of addicted smokers. This shadow account can be seen as a wider programme of activism by ASH to prohibit tobacco smoking. Another such example was the report by Collison et al. (2007) which sought to expose the claim that anglo-american capitalism was a superior mode of governing by reporting on the paradoxical correlation between certain developed countries' increasing GDP per capita and increasing child mortality rates.

4. Shadow practices, progressive change and dialogic engagement

It is important to consider how shadow accounting might facilitate progressive social change, how they could lead to change (Boyce and Davids 2004) or whether they possess the power to do anymore than legitimate existing forms of institution or organisational activity (Bebbington and Thomson 2007). The ability of various parties to engage effectively thus becomes crucial in this analysis (Boyce 2000). We argue that how shadow accounts are used to engage is as significant as the content of these shadow accounts (Thomson and Bebbington 2005). Further we suggest that if shadow accounts are to be emancipatory rather than oppressive, then they should be part of a dialogic process (Bebbington et al. 2007) and avoid anti-dialogic engagements.

Anti-dialogic engagements are associated with maintaining existing social and environmental inequalities and oppressive forms of government or one group attempting to replace existing forms of government with their own system that merely replaces one set of inequalities and oppression with another. Freire's (1970) suggests that oppressors maintain their power by the

promotion of the myths of their superiority and the oppressed's inferiority through a process described as antidialogics. The oppressors design and operate systems that deny the oppressed the opportunity to critically perceive the 'reality' of these myths; they remain ignorant of their transformative abilities or the possibility of any other way of being. Anti-dialogic engagement programmes, therefore, need to isolate different members of society, to artificially create and deepen rifts. This divisive process is often portrayed as improving the conditions of the oppressed, by partially rewarding some of the oppressed whilst perpetuating systemic injustice. Antidialogics is premised on manipulating the oppressed to conform with the oppressor's objectives. These organizations, rather than challenging the structural problems of oppression, enrol small groups of the oppressed into maintaining their oppressive regime for them, tempting 'leaders' with access to power and improved material circumstances. This power and improved lifestyle is however conditional on a partial alliance with their dominators and subservience to their wider aims and objectives.

Key to this manipulation is a widespread social ignorance and the need to stop the oppressed from thinking. A fundamental characteristic of anti-dialogics is the destruction of the oppressed's worldview and its replacement with a worldview conducive to their continued oppression. This cultural invasion inhibits the oppressed's natural creativity by curbing their existing forms of expression. It is also designed to ensure that the oppressed perceive their reality through the lens constructed for them by the oppressors, confirming the oppressed's inherent inferiority and the impossibility of change.

If shadow accounts are intended to bring about emancipatory change then they should expose and reflect on "invisible" or "silenced" factors that oppress specific groups, re-examining situations in light of new understandings, problematising existing situations, re-presenting and re-narrating existing situations and identifying solutions in contested areas. Shadow accounts should recognise Freire's (1970) notion that it is possible to resolve the contradiction of different worldviews, not by denying their differences but by denying the invasion of one worldview by the other.

Given that shadow accounting is premised on the assumption that something is wrong, its initial concern is problematisation, however, there are a number of ways that issues can be problematised. We suggest that emancipatory problematisation should create spaces for potential change by opening up the dialogue, if only to explain why the organisation is as it is

(Calton and Payne 2003) and by including more individuals in the problematisation more voices can be heard. Shadow accounts should “refigure the terms of the story” in order to “re-narrate” (Olson 1996, 3; Adams 2004) an existing story. Emancipatory shadow accounts should not create one dominant story, but rather “widen the number and kinds of stories that get told and the actors who tell them” (Olson 1996, 3). Shadow accounting allows the possibility of representing different voices from within and external to organisations. This heteroglossia of “many voices” can help level the playing field (Mitra 2001, 38) and enable a critique of power by drawing attention to excluded voices (Brown et al. 1999) and different ways of thinking. Shadow accountants must recognise that dialogue with the powerful requires “oppositional” forms of talk, for example, the development of counter-narratives articulated with social movements and subaltern groups (Everett 2004; Cooper et al. 2005). As Everett (2004, 1079) observes, “the voices of those most affected by damaging corporate activities” have too often been absent from social and environmental accounting.

The shadow accounting projects reviewed in this paper are examples of ways of “talking back,” exposing contradictions, destabilising the taken for granted, and addressing the silences and absences of conventional financial reporting. Shadow accounting can develop capacity for critical reflection, surfacing of social and political tensions and contradictions, emergence of new discourses (Bokeno and Gantt 2000) and expose the taken-for-granted and normalised nature of social arrangements (White 1994). Shadow accounting should be aware of stakeholders’ participation rights, dialogic entitlements, political institutions and power dynamics (Bebbington et al. 2007; Lehman 2001) if they are not to be “as useful as an anchor on a bicycle” (Ormonde 1985, 4).

Feldman (2000, 559) notes that “stories alone are not enough, for effective stories need ‘already willing listeners’... [they rely] upon a willingness on the part of the audience to participate, to be changed, or at least to acquiesce to the telling”. Even when shadow accounts provide convincing financial and/or statistical evidence this will not bring about desired changes, especially if there are no willing listeners. Shadow accounting without concern for strategies for reforming systems of governing is likely to be ineffective. Shadow accountants should be aware of the possibility of confrontation and action, but this should be a synthesis of action and reflection. Shadow accounts should raise consciousness as to why a problem

exists, but also consider whether its cause is a structural problem that requires wider social reform.

5. Conclusions

In this chapter, we considered the role of shadow accounts in systematically creating alternative representations, new visibilities and knowledge of existing situations in order to problematise, act as a catalyst for intervention and represent the views of oppressed social groups or ecological systems. Shadow accounting has significant potential to critique and challenge undesirable institutional conduct, because it appears to be effective in the production of new knowledge and the creation of new visibilities. Shadow accounting can challenge dominant institutional knowledge and visibilities and reform organisational activities and certain technologies of government. Shadow entities are always constructed by the negative consequences of the targeted organisation, and typically challenge the right of individuals, consumers, companies, and “the market” to be privileged over the rights of wider populations. As long as conventional accounting is powerful within institutions, then shadow accounting has the potential to be powerful as it emulates the dominant rationality within the institution.

Whilst there were conceptual similarities between the accounts examined there was considerable variation in the choice of entity, content, media, dissemination, accounting methods and techniques. There is clearly a need to comprehensively study prior shadow accounts to systematically map the practice and motivations of shadow accountants, as well as to gain insights into their evaluations of the effectiveness of different shadow accounting technologies. For example, to what extent do shadow accounts rely on calculative techniques / monetary values and what was the perceived impact of this type of knowledge in bringing about change.

The published research in this area would suggest that if shadow accounting is to promote emancipatory social change, then it should be educative, promote debate, change collective knowledge of contested situations, identify feasible alternative actions and create space to enable action (Lehman 2001; Dillard et al. 2005; Thomson and Bebbington 2005; Bebbington et al. 2007). Shadow accounts should allow a meaningful critique of the reporting entity, a questioning of decision-makers and monitoring compliance with internal or external

standards. They also should allow for a critique of these standards, social norms, regulations and legislation. However, simply providing new accounts or evidence will not necessarily bring about change, social realities cannot be changed just by “changing their dialogues.” If shadow accounting is to achieve the emancipatory role implicitly or explicitly attached to it, we argue that it must engage with other shadow practices and dialogues, such as shadow marketing, shadow public relations, and shadow health and safety. However, consideration has to be given to the voluntary, self-selecting, self-referential nature of shadow accounting. Anyone can produce a shadow account using their own shadow accounting methods prepared according to their own standards. The prior research has reported on shadow accounts that represented oppressed groups, but shadow accounts could easily be prepared by (or on behalf of) the powerful and oppressive in society to perpetuate ecological and social inequalities. Issues such as, motivation, underlying purpose as well as the reliability, verifiability and trust in the evidence, costs, narratives presented in shadow accounts require further research and consideration. In this respect further consideration should be given as to when an activist’s intervention in a contested arena becomes a shadow account and when this shadow account could be considered emancipatory. In addition there is a need for institutional frameworks to that enable dialogic engagements arising from shadow accounts to take place as well as consensus by participants not to abuse their power.

While understanding the urgency for action by shadow accountants, the radical changes they seek will emerge from a long-term reform process rather than from a single shadow account. Prior shadow accounting projects strengths lay in their success in exposing and reflecting on “invisible” or “silenced” factors, re-examining situations in light of new understandings, problematising existing situations, re-presenting and re-narrating existing situations, and presenting solutions. However, many shadow accounts have lacked an awareness of how to overcome any obstacles to change. Unless shadow accounts and shadow accountants are sensitive to these governmentality dimensions, they will not change the reality of social groups and our natural ecology.

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