Social Accounting and the External Problematisation of Institutional Conduct: Exploring the Emancipatory Potential of Shadow Accounts

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Abstract

Purpose: To contribute to discussions on the potential of social accounting to engage with different institutions in order to change their conduct.

Design/methodology/approach: We characterise shadow accounts as a form of value-driven external account that seeks to problematise undesirable institutional conduct in order to bring about change. Drawing on Dean's analytics of government framework, we evaluate some prior experiments in shadow accounting and characterise a number of shadow accounting strategies.

Findings: Our evaluation identifies the potential of shadow accounting to critique and challenge institutional conduct, due to the production of new knowledge, creation of new visibilities, creation of new accounting entities and challenging the moral and ethical underpinnings of the problematised actions. A significant tension exists as the power of shadow accounting draws from the power of dominant governing techniques and calculative rationality used within the institutions whose conduct is being problematised and institutions with the power to bring about change. A number of shadow accounts contained emotional, moral narratives to help dramatise the 'harm' caused by institutions. We also identify concerns that shadow accounts could be used in an undemocratic, oppressive fashion.

Originality/value: While the literature on shadow accounting is generally undertheorised, it is an accounting technique of significant emancipatory potential. Shadow accounting can challenge dominant institutional knowledge and visibilities as part of a programme to reform institutional practices. For interventions to be effective we argue multi-disciplinary problematisations and reforms will be required. We

suggest that shadow interventions should form part of a dialogic process to engage with wider governing structures if they are to be considered emancipatory.

Introduction

Within the broad spectrum of social accounting technologies, there have been reports of accounting techniques that are externally produced, intended to critique or problematise institutional conduct from the perspective of oppressed social groups or ecological systems. These problematising external accounts have been referred to previously by a number of different terms, including 'social audits', 'counter accounts', 'silent accounts', 'social accounts', 'reporting-performance portrayal gap analysis', 'deindustrialisation audits' and 'shadow accounts'. Despite differences in their names, when viewed through an analytics of government framework (Dean, 1999, 2007) they share a number of important characteristics in that they systematically create alterative representations, alternative accounting entities, new visibilities and knowledge of existing situations in order to problematise and act as a catalyst for change and intervention.

Shadow accounting[1] can be viewed as a technology that measures, creates, makes visible, represents and communicates evidence in a contested arena. Any evaluation of shadow accounting must recognise this contest for power and the intention to influence decisions. Shadow accounts attempt to challenge, problematise and de-legitimate those currently in a dominant position of power. Implicit in that observation is that shadow accounts will be prepared by, or on behalf of, less powerful social groups and/or the natural environment. Shadow accounting may therefore be thought of as an accounting 'for the other, by the other' (cf. Shearer, 2002).

We argue that in contested arenas, the discourse on institutional conduct will not be determined by a single report from a single organisation, rather it will be constructed from information made available to others from previous engagements and multiple,

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[1] Shadow accounting is used in this paper as a generic description of these external problematising accounting to help in the presentation of our analysis. Shadow accounting represents a wider set of techniques than that originally presented by Gray (1997).

often contradictory reports, prepared according to different institutional practices and ideological stances (Georgakopolous and Thomson, 2008). It is important to recognise that social reporting includes accounts produced by organisations including campaigning NGOs[2] (see, for example, Moerman and Van der Laan, 2005; Gallhofer et al., 2006; Dey, 2007) on *their* representation of the social and environmental impacts of others. The audience for these accounts was not only the organisation directly causing the problematic impacts, but included political institutions, other stakeholders, the media and sections of the general public (Gray, 1997; Dey, 2003; Harte and Owen, 1987; Medawar, 1976; Cooper et al., 2005, Collison et al., 2007). These shadow accounts may themselves be subject to problematisation by those that they criticise, in an attempt to regain social legitimacy (Adams, 2004; Campbell and Beck, 2004; Power, 2004; Georgakopoulos and Thomson, 2008).

The existing literature on shadow accounting represents it as an accounting technique of significant emancipatory potential (Adams, 2004; Bebbington and Thomson, 2007; Cooper et al. 2005; Harte and Owen, 1987; Gallhofer and Haslam, 2003; Gallhofer et al., 2006; Gray, 1997; Shenkin and Coulson, 2007; Solomon and Thomson, 2009). However, as shadow accounting practice is largely underspecified or controlled, there is nothing to say that all shadow accounts will be emancipatory or were intended to be emancipatory. As well as issues to do with the content of these accounts, there are potential concerns with how these accounts are used to intervene in changing institutional conduct. Many shadow accounts can be seen to be overtly political yet operate in the sub-political realm (Beck 1992) outwith the democratic process.

Questions need to be addressed as to the intention of the 'shadow accountants', for example, do they seek to impose their ideology on others, provide an evidence-based critique to allow others to act, and/or challenge the moral legitimacy of the institutional conduct and on what grounds? It is possible that certain shadow accounts can be subjected to the same criticisms made of corporate social and environmental reporting, especially if they make use of similar reporting

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[2] See, for example, Friends of the Earth (2003a, b); Action on Smoking and Health (2002a, b).

(mal)practices (Spence, 2007; Thomson and Spence, (in press)). There is therefore a danger that use of these accounting techniques could seriously diminish the power of these accounts in a contested discourse or damage the reputation of the shadow accounting institutions. In this paper we attempt to contribute to the discussion on what are the characteristics of emancipatory shadow accounts and shadow accountability. In order to do this we conceptualise these external problematising accounts as a technique of governing within a wider governmentality framework. Understanding any shadow accounting practices therefore requires understanding the assemblage of various engagements and contextual factors that constitute the governing network within which any reports are located, in particular power relationships and dynamics.

This paper will proceed as follows. First, we provide an overview of prior research into external social accounting. Second, we discuss a number of insights from prior governmentality analysis of accounting. Third, we explore the relationship between shadow accounting practices, modes of engagement and notions of progressive social change. Fourth, we outline the key elements of the analytics of government framework. Fifth, we apply Dean's framework to a number of past shadow accounting engagements. We conclude the paper with a discussion of the implications of our analysis of shadow accounting from a governmentality perspective and raise a number of issues for further empirical and theoretical investigation about the potential of shadow accounting.

External social accounting: a short review

Gray (1997) proposed that social and environmental reports 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 outwith the control of the company juxtapositioned with the corporate silent account. Corporate shadow accounts were 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 (Gibson et al., 2001; Dey, 2007). The shadow account represents a shift from an organisation

centred perspective towards more independent and stakeholder driven approaches (Gray et al., 1997; Dey, 2003).

We build our analysis of shadow accounting from Gray's original notion to incorporate a review of other external problematising accounts discussed in the accounting research literature. 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 existing situations in order to problematise and act as a catalyst for change.

In our review of this literature we identified some common attributes with these diverse accounting techniques. All of these shadow accounts shared a common objective of problematising a particular dimension of institutional conduct, even though what constituted a problematic institution varied. The shadow accounting entity was not always a profit oriented corporation. Other shadow accounting entities included, trade associations, single industrial sites, sovereign nations, political campaigns, government proposals, public sector organisations, industrial sectors, regulators, geographic regions, rivers, social groupings and local communities.

Shadow accounts were intended to critique or problematise specific actions (Harte and Owen, 1987) and had a defined teleology, often but not always political. These shadow accounts could be seen as part of a process of achieving the objectives of the shadow accountants, who themselves represented an oppressed social group (e.g. Coooper et al. 2005; Medawar, 1976) or ecological system (Solomon and Thomson, 2009).

For example, 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, p.11) definition of governing with its *"diverse set of relatively unpredictable consequences, effects and outcomes"*. For 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, p. 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 existing parliamentary processes to use of 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. All shadow accounts reviewed were embedded within political discourses with the objective to change policies or specific decisions. Adams' (2004) discussion of portrayal gap analysis on a single company (and their reaction to her alternative account) demonstrated the potential power of this form of external problematising through creating new knowledge and visibilities of an organisation's conduct.

We suggest that shadow accounts rendered visible certain phenomena in a numerical form and problematised current policies, programmes and actions and justified intervention in pursuit of an idealised vision. Transitions to this 'better' state will be affected by this problematisation process, which in turn is reflexively related to

this idealised vision, which is in turn affected by accounts of this state. Shadow accounting is potentially a powerful technology to establish norms of acceptable behaviour and to divide actions into 'good' or 'bad' as a precursor to intervention.

Shadow accounting, like other forms accounting, is a social process that constructs social realities rather than neutrally reflecting reality (Hines, 1988). We contend that shadow accounts attempt render visible certain entities through the application of systematic calculative rationality. Accounting based calculative 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. Intervention strategies are often predicated by problematisation through quantification (Rose, 1991). Intervention requires both engaging with and disrupting dominant discourses. The new visibilities offered by numerical, quantified accounts of harm mean that they are a powerful technology in engagement processes. Rendering specific issues visible and amenable to problematisation is therefore crucial in the legitimation of programmes of intervention (Miller, 1990).

Therefore, it is important to examine the relationship between shadow accountant's strategies and shadow accounts, in particular the extent to which these accounts represent and were aligned with their visions, practices and rationalities within the contested arena. Consequently, we suggest Dean's analytics of government framework as an appropriate method to uncover the extent of this alignment and the extent to which shadow accounts are potentially emancipatory.

Governmentality insights on accounting

There is a substantial body of work that has interpreted accounting as a technology of governing underpinned by Foucault's concept of governmentality (e.g. Foulcault, 1991; Hoskin and Macve, 1986; Miller and O'Leary, 1987; Miller and Rose, 1990; Jones and Dugdale, 2001; Boyce and Davids, 2004; Russell and Thomson, 2009; Solomon and Thomson, 2009). 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 and measure the attainment of the objectives or vision of

social organisations. Others have found accounting capable of problematising the conduct and practices of existing organisational behaviour (Solomon and Thomson, 2009). Another important insight is accounting's ability to render entities visible through the application of systematic calculative rationality to facilitate 'regimes' of governing (Hoskin and Macve, 1986; Jones and Dugdale, 2001). These entities can include individual workers, products, places, social groups, organisations or nation states. Governmentality analysis has also been used in different academic disciplines to evaluate institutional interventions in a variety of contested arenas, including climate change and environmental risk (see, for example, Oels, 2005; Gouldson & Bebbington, 2007) and public health and wellbeing (see, for example, Finn and Sarangi, 2008; Vallgarda, 2008; Rapley, 2003).

Through practices of accounting, different aspects are made visible through numerical representation in centres of calculation and political rationalities operationalised (Hoskin and Macve, 1986; Miller and Rose, 1990). Dean (1999, 2007) discussed 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 may be many forms of knowledge within organisations, accounting is used to legitimate 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, 1990) establishing institutional norms of acceptable behaviour and thinking. 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 (see, for example, Shaoul, 1997). Shadow accounting could be conceptualised as making 'thinkable'

and 'governable' those issues currently regarded by the organisations as 'unthinkable' and 'ungovernable'.

However, social and environmental accounting techniques have been criticised for their inability to problematise and challenge dominant institutional thinking and practices of governing. Accounting technologies are often seen to legitimate businesses' belief in the sustainability of their operations, (Brown and Deegan, 1998; Campbell, 2000); to promote 'a business as usual' agenda (Larrinaga-Gonzalez and Bebbington, 2001); or to convey weak versions of sustainable development (Bebbington and Thomson, 1996). Many have reported upon the inability of social and environmental accounting to challenge neo-classical ideals, to overcome business hegemony, to recognise the danger of managerial capture. As a remedy to these concerns, it may be argued that future experimentation with social and environmental accounting must recognise the importance of developing alternative (or shadow) accountings that offer different conceptions of "nature", "society" and "business success" that are aligned with emancipatory change (Bebbington and Thomson, 2007).

Shadow practices, progressive change and dialogic engagement

Within a governmentality analysis it is important to consider how accounting engagements might facilitate progressive social change or on how these engagements could lead to change (Boyce and Davids, 2004). Therefore, it is important to locate any analysis of shadow accounts within its broader governing regime, in particular the capacity of different parties to govern, and the potential for these forms of governing to do anything more that legitimate existing forms of organisational activity (Bebbington and Thomson, 2007). The ability of various parties to engage effectively thus becomes crucial in this analysis (Boyce, 2000). We would argue that how shadow accounts are used to engage matters at much as the content of these shadow accounts (Thomson and Bebbington, 2005) and we suggest that they should be not be used anti-dialogically but as part of a dialogic process (Bebbington et al. 2007). Antidialogics is premised on manipulating others to conform with the objectives of those in positions of power. There is a danger that

shadow accountants rather than challenging structural governing problems are enrolled into maintaining the existing form of government seduced by access to power and improved material circumstances. This power is however conditional on an alliance with governors and subservience to their wider aims and objectives.

If shadow accounts are intended to bring about emancipatory change then they should facilitate conscientization, institutional reform, reflexive dialogue and praxis with different actors with and without power. Conscientization requires exposing and reflecting 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 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.

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 that requires consideration but they should also consider / use/ reform governing frameworks for both dialogue and actions to take place. Any resulting praxis should consider the implications for all aspects of the analytics of government framework.

Given that shadow accounting is premised on the assumption that something is wrong, its initial concern is problematisation. Problematisations create spaces for potential change by opening up the dialogue, if only to explain why the organization is as it is (Calton and Payne, 2003) and including more individuals in the problematisation more voices can be heard. Problematisation can be seen to "refigure the terms of the story"; to "re-narrate" (Olson, 1996, p. 3) an existing story. Emancipatory shadow accounts should not create one dominant story but rather "to widen the number and kinds of stories that get told and the actors who tell them" (Olson, 1996, p. 3).

Shadow accounting allows the possibility of representing different voices from within and outwith organizations. This heteroglossia of "many voices" can help level the

playing field (Mitra, 2001, p. 38) and enable a critique of power by drawing attention to excluded voices (Brown *et al.*, 1999) and different ways of thinking. While moving language toward multiplicity disrupts the status quo (Bakhtin, 1981) there is also a need to expose the partial nature of knowledge and stress the contestability of 'knowledge-making' (Olson, 1996).

Shadow accountants must recognize 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, p. 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, destabilizing the taken for granted and addressing the silences and absences of conventional financial reporting (Choudhury, 1988). 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 taken-for-granted and normalized nature of social arrangements (White, 1994).

Shadow accounting should be aware of and seek reform in stakeholders participation processes, dialogic entitlements and dialogic institutions (Lehman, 2001; Owen *et al. (*1997) if they are not subjected to Ormonde's criticism (1985, p. 4) that disclosure in the absence of participation rights, is "as useful as an anchor on a bicycle". Feldman (2000, p. 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 does not always bring about the desired change. Shadow accounting without concern for strategies for reforming systems of governing is likely to be ineffective.

Analytics of Government framework

Dean (1999, p.11) expands Foucault's definition of governmentality as the 'conduct of conduct' to view government as:

> "Any more or less calculated and rational activity, undertaken by a multiplicity of authorities and agencies, employed a variety of techniques and forms of knowledge, that seeks to shape conduct by working through our desires, aspirations, interests and beliefs, for definite but shifting ends and with a diverse set of relatively unpredictable consequences, effects and outcomes."

Governmentality may therefore be distinguished from governance, because:

> "[while] governance describes an assemblage of actions and mechanisms that are in place to govern certain actions, governmentality seeks to uncover and examine the often invisible rationality which is behind these modes of governance." Gouldson and Bebbington (2007, p. 12)

This paper draws upon this definition and positions shadow accounts as a technology of government used by campaigning institutions/individuals to shape conduct according to their aspirations, interests and beliefs. Dean (1999, p. 16) contends that governing is a representation of 'bodies of knowledge, belief and opinion in which we are immersed', but, that these are not readily observable to those governing or being governed, but certain aspects are made observable through discourses, policy documents, reports and we position shadow accounts as part of this governing discourse. Our analytical framework draws mainly upon Dean (1999, 2007) to analyse and evaluate shadow accounting.

One of Dean's (1999) contributions to the governmentality field was his 'analytics of government' framework that allowed the interpretation of the practices and rationalities of government. The four components of government subjected to analysis are: fields of visibilities, formation of identities, techniques of government and forms of knowledge used to govern within specific contested arenas. Visibilities may encompass "both those things that are made visible by governing activities as well as the ways in which certain things are 'made visible' [and other things obscured] by the use of visual representations of governing activities" (Gouldson and Bebbington, 2007, p. 14). Knowledge may be defined as "what forms of thought, knowledge, expertise, strategies, means of calculation or rationality are employed in practices of governing" (Dean, 1999, p. 31). Techniques of government are the "means, mechanisms, procedures, instruments, tactics, techniques, technologies and vocabularies [by which] authority is constituted and rule accomplished" (Dean, 1999,

p.31). Identity, as the final element of the analytical framework, may be understood as the "forms of individual and collective identity through which governing operates and which specific practices and programmes of government try to form" (Dean, 1999, p.32). These components may be viewed as both discrete and interdependent. As Dean (1999, p.33) argues:

> "[the] four dimensions of government presuppose one another. However, they are not reducible to one another… [change] may take place along each or any of these axes, and transformation along one axis may entail transformation in others."

In this way, we may for example think of forms of accounting (including shadow accounting) as possessing technical aspects, that in turn reflexively produce new knowledge about the performance of the accounting entity, which in turn generate new visibilities of impacts that may themselves reflect or construct an individual and/or collective identity.

Dean (1999, 2007) uses typologies of governing objectives, fields of visibility, techniques of government, knowledge forms and identity construction associated with styles of governing - Sovereign Power, Disciplinary Power, Biopower, Liberalism and Neo-Liberalism - to understand and problematise. These styles of governing are summarised in appendix 1.

Analytics of government is an analytical, interpretive approach designed to create space for further discourses. We argue that this framework allows valuable insights into shadow accounting and shadow accountability and its relationship with the governing structures that such reports seek to change. These insights arise from the application of analytics of government to the shadow accounts and to the situation of concern. In particular, the identification and evaluation of differences in their respective objectives, utopias, visibilities, governing technologies, knowledge legitimation and (id)entity construction.
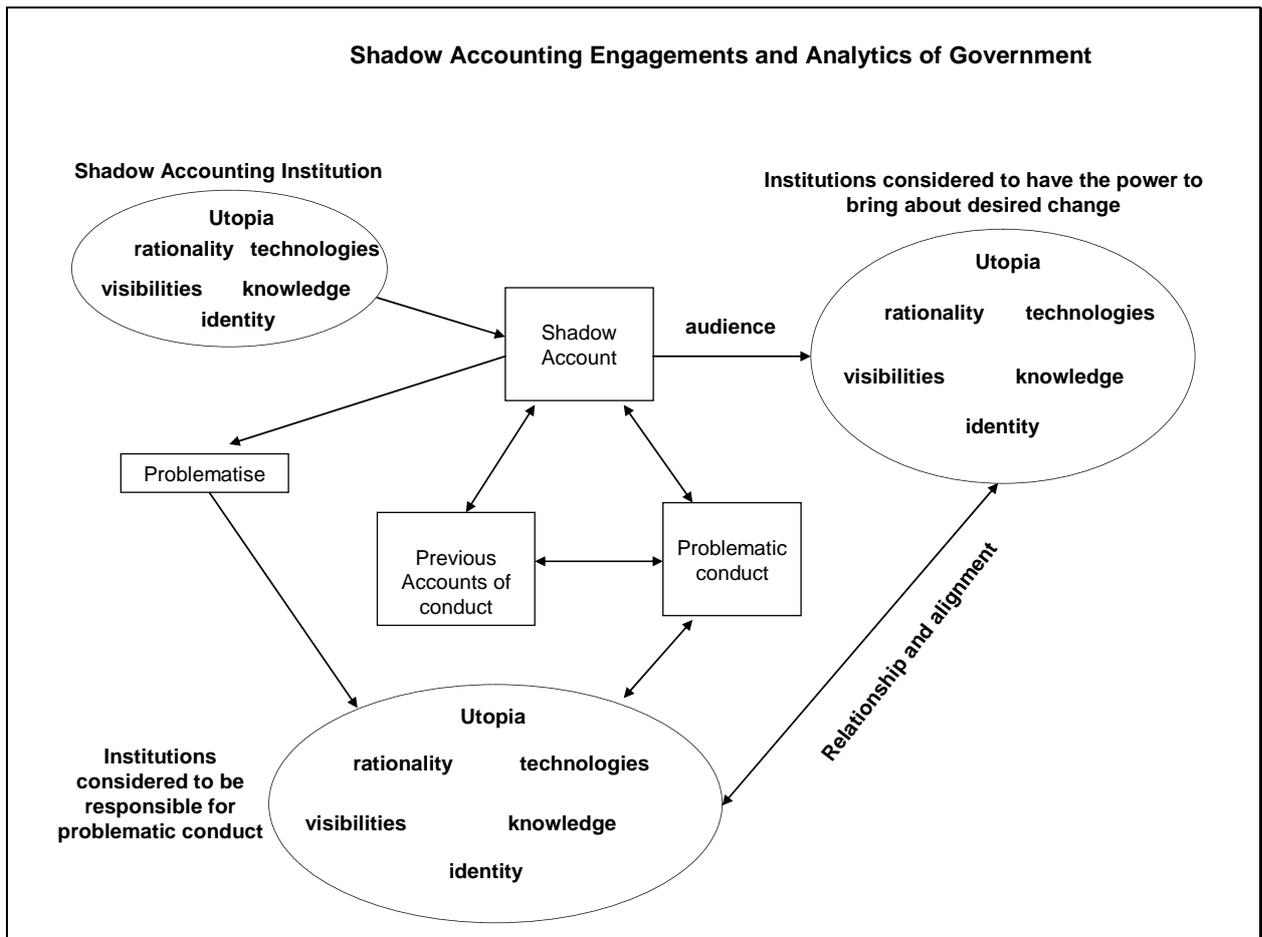
Shadow Accounting Engagements and Analytics of Government

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Shadow Accounting Institution

Utopia
rationality   technologies
visibilities   knowledge
identity

Institutions considered to have the power to bring about desired change

Utopia
rationality   technologies
visibilities   knowledge
identity

Shadow Account

audience

Problematise

Previous Accounts of conduct

Problematic conduct

Relationship and alignment

Institutions considered to be responsible for problematic conduct

Utopia
rationality   technologies
visibilities   knowledge
identity

Diagram 1

Governmentality insights into shadow accounting

Diagram 1 is an attempt to represent a shadow accounting engagement from an analytics of government perspective. It is important to recognise that in any social setting there will be many other parties involved, shifting coalitions of institutions, media involvement and a history of past engagements surrounding the issue of concern.

Any shadow account can therefore be used to challenge the institutional conduct or the institutional account of their conduct. From the diagram the shadow account's content can be influenced by which elements of the institutional governance regimes they see as problematic and they wish to target in that particular engagement. Shadow accounts can vary from simply presenting new evidence to communicate new knowledge about the event using the same rationality, utopia, technology as the problematic institution, the institutional audience or challenge the core vision, identity and nature of their rationalities using radically different rationalities, utopias, technology and knowledge representations.

Shadow accounts also have to recognise the governmentality of those institutions perceived to have the power to bring about the changes desired by the shadow accountants. Certain shadow accounts may create new accounts of institutional conduct that are in breach of existing regulatory regimes or to create accounts that demonstrate inadequacies in regulatory regimes in order to bring about changes in that regime (Georgakopolous and Thomson, 2008). These shadow accounts can be used to represent misalignments (or undesirable alignments) between any of the governmentality elements of the institutions with power to bring about change and the institutions held responsible for the problematic conduct. In many cases the institutions with power to bring about change and the institutions held responsible for the problematic conduct are perceived to be acting in concert and therefore both the target and audience for the shadow account. In other cases they may be perceived to be independent, but in all cases the degree of separation between institutions with power to bring about change and the institutions held responsible for the problematic conduct is a key issue in the construction of any shadow account.

Analytics of government therefore offers a method of understanding and classifying different approaches to shadow accounting engagements. For example, issue of concern for Collison et al. (2007) was the utopian beliefs and rationality of 'anglo-american' shareholder capitalism based on neo-liberalism. The objective of the study was to challenge such beliefs by presenting evidence of measurable negative social outcomes of shareholder capitalism by Western governments that had pursued neo-liberal economic policies. Rather than seeking to frame the study using the corporation as the 'accounting entity', Collison et al. (2007) confronted the issue by using the nation state as a basis for evidence-based statistical comparisons of infant mortality and income inequality between wealthy countries.

Their work may be viewed as an attempt to problematise in systemic terms governance of a specific, contested arena: the socio-economic policies, programmes and actions of governments of wealthy countries that champion neo-liberalism. In order to do this they utilised respected and well-established datasets of social indicators (published by the UN[3]) for their problematisation, partly because of the way it rendered the problem in quantitative, objective terms (Rose, 1991). As Russell and Thomson (2009) observe, "indicators and statistics… as the artefacts of processes of government… have a long history of use in identifying, measuring and constructing representations of issues to be governed". Collison et al (2007) engaged with the process of governance by creating knowledge intentionally subverting the calculative rationality that forms part of the discourse on the 'superiority' of anglo-american shareholder capitalism to represent knowledge that in turn opened up new visibilities to challenge this myth. However implicit in this study was the repositioning of the relevant accounting entity of a nation from the (neo-liberal) entity of a collection of calculating, rational, responsible individuals (Dean, 1999) to a society of liberal subjects, with common rights, obligations and interests.

The visibility created in Collison et al.'s (2007) study is based on scientific (primarily epidemiological) knowledge; and the meaning of these statistics is underpinned by established norms based on a statistical average across the overall population. To

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[3] The data reported by Collison et al. (2007) were based on the series of annual UNICEF publications: "State of the World's Children" for the years 2003 to 2006 inclusive.

this extent, the Collison et al. (2007) study appears to be most closely aligned to the governmentality of biopower. In particular, the norm established, by the use of the Under 5 year old Mortality Rate statistic, that comparatively higher child mortality is 'bad', is an especially powerful one[4]. It acted as a 'dividing practice' (between elementary notions of 'good' and 'bad') in the specific context of population health amongst wealthy countries. Within this study 'good' was associated with the pragmatic social welfare economics of Nordic countries.

One important point in shadow accounting is the extent to which the shadow account can be used to engage in pragmatic change processes. A radical shadow account that differs from the dominant forms of governing may simply not gain an audience, being unheard or unread. The degree of (mis)alignment between the analytic of government elements between the targeted institution, powerful institutions and the shadow accountants creates an underlying weakness in the shadow account that could lessen its likely impact on existing governing structures. If shadow accounts are attempts to intervene in existing governance structures (e.g. political discourse on inequality or climate change), they must, like other such interventions, seek to render the issue governable in a way that can be incorporated into existing discourses. This question is not clear-cut: while alignment with a prevailing calculative rationality might arguably provide more traction to external problematising accounts when engaging with existing governance structures, it also runs the risk of allowing such accounts to be co-opted into dominant systems of governing.

Oels (2005) reports in the case of climate change, how what was termed the 'green governmentality' previously associated with biopower, has been 'captured' by those seeking to render it governable as an economic 'modernisation' problem that requires market-based solutions. A similar concern is evident in analyses of the struggle to problematise the contested arena of health inequalities (see, for example, Vallgarda, 2008). In the UK, policy discourse on inequality has, in a manner not unlike the discourse of climate change, appeared to become a mainstream issue that commands cross-party support in the political sphere. However,

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[4] For example, based on 2007 data for birth rates, the number of additional infant deaths in the UK (U5MR of 5.5) by comparison with Sweden (U5MR of 3) amounts to something in the order of 1,500 per year.

"The reason why so many countries and political parties in each country agree on the goal of reducing inequality in health might be that… 'the appeal of unifying goals like tackling health inequalities lies precisely in their capacity for alternative readings' (quoting Graham, 2004, p. 116)… Endeavours to define the issue more precisely represent a closure that could jeopardise the unanimous political support for putting social inequalities in health on the political agenda" (Vallgarda, 2008, p. 80).

Like climate change, then, health inequality discourse appears to possess a level of superficial ambiguity that presents (and seeks to construct) an illusion of universal, apolitical consensus where none exists (Rapley, 2003). Vague rhetoric and subjective notions of 'quality of life' mirrors similar ambiguities surrounding the language of climate change (especially terms such as 'sustainable development'). Rapley (2003) argues that the subjectivity of basic terms and indicators, and the lack of a coherent causal model of the links between health inequalities and socio-economic organisation are major shortcomings of attempts to successfully problematise the consequences of neo-liberal governance of public health. Simply presenting 'new' compelling evidence in complex, contested policy debates does not always lead to the outcome desired by those producing this evidence. There is even the danger that this evidence can be used to support that conduct it was designed to problematise.

While academic experimentation with shadow accounting may offer interesting insights into the potential of such problematising accounts, it is difficult to assess what impact (if any) they have had outside of the academic sphere. However, it may be possible to look elsewhere, since most of the impetus to engage directly with dominant institutions and structures of concern has instead come from civil society and the activities of pressure groups and other non-governmental organizations (NGOs) that have been active in campaigning against the social and environmental impacts of corporate behaviour.

In the popular press and the media, the general theme of corporate abuse of power has become increasingly prominent (see, for example, Klein 2001; Monbiot, 2001; Stiglitz, 2003), and this rising mass disapproval towards corporate (mis)behaviour has roots in more politically active parts of civil society. Public discontent with the

social and environmental impacts of modern capitalism has been expressed through the activities of what may be termed 'new social movements'. Such social movements include the activities of a range of campaigning groups. The work of NGOs in influencing the behaviour of corporations has for many years received relatively little attention in the accounting literature (e.g. Gray et al., 1997; Unerman and O'Dwyer, 2006), but the important role of civil society in producing external problematising accounts has in recent years become more recognized in the social accounting literature (Gallhofer et al., 2006; Shenkin and Coulson, 2007; Spence, 2007). These movements seek to raise global awareness of social and environmental issues and to hold organizations more accountable by mobilizing grassroots action against corporations and governments (Crossley, 2003). Globalization, the emergence and spread of internet technology and the growth of organized, grassroots social networks have all conspired to create the widespread public demand for counter-information about institutional accountability practices (Lubbers, 2003). In addition, the development of new tools and techniques has enabled civil society to create sophisticated forms of objective knowledge and fields of visibility[5]. Anti-corporate websites allow disenfranchised individuals the chance to air their views to a global audience and to involve themselves and share information with diffuse networks of like-minded people (Kahn and Kellner, 2005). Anti-corporate campaigning groups such as *Corporate Watch* operate websites that act as portals to a range of electronic information sources, allowing easy access to a huge amount of information. Whilst many of these publications / reports contain details of costs, statistics and evidence of harm / potential harm, they also contain personal accounts that dramatise and communicate the harm done to individuals to question the moral and ethical nature of institutional conduct. Many shadow accounts blend together evidence of harm and emotional narratives (often as personal case studies).

An example is provided from an Oxfam account designed to question the moral legitimacy of global institutional conduct in 'unfair trade' coffee :

Mohammed Ali Indris, an Ethiopian coffee farmer from Kafa province interviewed in

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[5] For example, the website *gapminder.org* has experimented with imaginative graphical uses of a variety of quantitative macro socio-economic indicators, to create animated presentations that problematise socio-economic issues.

March 2002, gave a graphic sense of how the price collapse had affected his family. He is 36 years old and his household of 12 includes the children of his deceased brother. Around five years ago, he estimates, he could have made $320 a year from the combined sale of coffee and corn. This year he expects around $60 for the coffee. The corn he would have sold has already been eaten by his family.

'Five to seven years ago, I was producing seven sacks of red cherry (unprocessed coffee) and this was enough to buy clothes, medicines, services and to solve so many problems. But now even if I sell four times as much, it is impossible to cover all my expenses. I had to sell my oxen to repay the loan I previously took out to buy fertilisers and improved seed for my corn, or face prison. ….Three of the children can't go to school because I can't afford the uniform. We have stopped buying teff (staple starch) and edible oil. We are eating mainly corn. The children's skin is getting dry and they are showing signs of malnutrition' (Oxfam, 2002, p10.)

The significance of grievances against modern capitalism and globalization within new social movements, and their focus on perceived moral deficiencies of corporate behaviour (Crossley, 2003) resonates strongly with the work of the critical accounting community (see, for example, Cooper et al., 2005; Everett, 2003). Indeed, NGOs that have chosen to produce their own shadow or counter disclosures of specific corporate targets have usually chosen corporations that already provide high levels of voluntary social and environmental disclosures. By arguably failing to close the gap required to reassure or convince stakeholders, corporate disclosures are interpreted by external stakeholder groups as more 'greenwash', and thus may actually serve to mobilize action. One strategy that seems to be increasingly adopted by some NGOs is to publish their own counter-information in ways that directly confront existing corporate-controlled disclosure. Like the academic studies discussed in the previous section, these external shadow accounts seek to the collect and present wider external sources of information about the social and environmental impacts of the chosen corporation.

In the summer of 2002, British American Tobacco (BAT) published its first social report (BAT, 2002). In response, the anti-smoking pressure group Action against Smoking and Health (ASH) produced its own external account of BAT's activities, entitled *BAT Social Report Revisited: ASH comes to BAT* (Action on Smoking &

Health, 2002b). The ASH document closely shadowed the format of the BAT report (which had itself attempted to adhere to both AA1000 and GRI disclosure guidelines) and sought to provide detailed evidence of aspects of disclosure where the BAT report fell short. The ASH report criticised the scope of the social report, arguing that BAT had failed to identify its most important stakeholders. It also questioned the credibility and transparency of the report, concluding that BAT had failed to provide reliable information to stakeholders. ASH also criticised the management of the company's 'stakeholder dialogue' process (a dialogue to which it had been invited to but chose to ignore) on the grounds that there were 'virtually no areas where BAT and ASH can find common cause – we characterise BAT's relationship with public health as a zero-sum game'.

From a governmentality perspective, the purpose of the ASH report appears to be to problematise not just the products sold by BAT but the pathological danger posed by the governance of the organisation itself: "the problem with BAT is not only that it makes a deadly and addictive product… we find BAT to be irresponsible because of the way it conducts its business." (ASH, 2002b, p. 1). Such statements of intent appear unequivocal, and it certainly the case that the general position taken in the document is solidly oppositional and that much of the document attempts to expose the dishonesty and mendacity of BAT management. Nevertheless, further analysis of the document using Dean's analytics of government framework suggests significant ambiguities, and despite its claims to the contrary, ASH appears to share substantial common ground with its corporate target. In particular, part of ASH's assessment of BAT's corporate activities is grounded in the same language of accounting and auditing as adopted in the BAT report. The ASH report even provides a helpful summary of the key elements of social and ethical accounting as set out by the AA1000 disclosure standard. In this way, the report reinforces objective and calculative forms of knowledge, including performance measurement, quality assurance, and auditing. The use of quantitative, expert techniques is thus also implicitly acknowledged: the only difference is in the field of visibility, where ASH has assembled greater objective 'measures' of the harm caused by the sale of its products. In many respects, then, the ASH document appears highly contradictory by appearing to align itself with the same neo-liberal governmentalities embraced by its commercial opponent. Rather than campaigning for state intervention, civil

disobedience or direct consumer action, the ASH report accepts the rationality of 'action-at-a-distance' - in other words, this is a problem that can be satisfactorily addressed simply by a renewed commitment of the target organisation to the rigorous application of voluntary accounting and auditing practices.

In 2005, ASH (in association with Christian Aid and Friends of the Earth) published another response to BAT's social report of the same year (ASH, 2005). In some respects, the document appears to strive even harder to reproduce dimensions of the BAT report. In particular, the layout and cover graphic design of the document intentionally mimics that of BAT's own reports. However, a reading of the document suggests that the privileging of accounting and auditing knowledge has been abandoned, and that rather than appealing to voluntary commitments to better management, the report emphasises the need for government intervention through regulation of corporate governance and disclosure practices. From this perspective, the report appears to be more consistently opposed to neo-liberal governmentalities by appealing directly to the need for state control on behalf of the wider population to protect the population from the threat posed by BAT's tobacco business.

The ambiguous and contradictory nature of the examples of shadow accounting reviewed here might suggest that greater attention should be given to the closer alignment of such accounts with appropriate forms of governmentality if they are to engage more effectively with prevailing governing structures. In this regard, a number of recent studies in the area of sustainable development have suggested that the effective transformation of existing governing structures depends upon the development of alternative sustainability forms of governmentality (Russell and Thomson, 2009; Bebbington and Frame, 2007).

Conclusions

This paper has argued that shadow accounting has significant potential to critique and challenge undesirable institutional conduct. This is largely because shadow accounting 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, as a possible consequence, reform certain technologies of government, within the project of government of society as well as the organisation.

In the shadow accounting experiments reviewed in this paper, the objectives included furthering the public interest or common good, and safeguarding liberty and freedoms. By challenging the dominance of authoritarian or neo-liberalism, shadow accounts were often, but not always, aligned with liberal or biopower governmentalities. Comparing the various different experiments in shadow accounting, there were differences in the fields of visibilities or entities used, and in some cases they were more localised or more holistic. However, the shadow entities were always constructed by the negative consequences of the targeted organisation, and all challenged the right of individuals, consumer, companies and 'the market' to be privileged over the rights of wider populations.

As long as accounting is powerful within institutions, then shadow accounting has the potential to be a powerful problematising technology. However, because shadow accounting often emulates the dominant rationality within the institution, its impact on the problematised institution may be limited: people cannot change social reality just by 'changing their dialogues'. Rather dialogue has to develop on many fronts (not just between organizations and their stakeholder) and it is vital to pay attention to the structures that impede or promote desired change. 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, such as shadow marketing, shadow public relations, and shadow health and safety. Institutional conduct is multidimensional and changing conduct will therefore require multi-dimensional and multi-disciplinary problematisations and reforms.

This requires institutional frameworks that enable dialogue 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. We argue that shadow accounts can only be effective if they take account of factors associated with the governing of the situation of concern.

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 other aspects of Dean's analytics of government framework, for example how they interact and how to overcome any obstacles to change. Unless shadow accounts and shadow accountants are sensitive to institutional frameworks, dialogue across multiple dimensions and disciplines; stakeholder participation processes they may fail to change the reality of social groups and our natural ecology.

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Appendix 1 – Dean's (1999, 2007) Typology of Government Styles

	Sovereign Power	Disciplinary Power	Biopower	Liberalism	Authoritarian (or Neo) Liberalism
Objective of government	To maintain the power of the sovereign	The right disposition of things, arranged so as to lead to a convenient end	To use and optimise the forces and capacities of the population as living individuals	Guarantee effective working of markets by regulation, respecting the natural law of the economy. Safeguard the liberty of the governed	Establish markets that guarantee freedom from excessive state bureaucracy
Fields of visibility	Geographic territory	Individual body	Population	Civil Society Economy as a self-regulating sphere Market as a natural process	Individuals and social groups as entrepreneurs Excessive state bureaucracy New Markets to be established Geographic territory Hyper-securitisation Threats and exemptions
Techniques of government	Prescriptive norm codified in law	Prescriptive norm operationalised by discipline, control & surveillance	Apparatus of security Norm as statistical average Regulation	Govern according to the natural laws of the market and civil society Market incentives Apparatus of security	Markets Technologies of performance: benchmarking, audit, devolved budgets, Technologies of agency: New contractualism, measurable objectives Technologies of citizenship: deliberative spaces Prescriptive norm codified in law control & surveillance
Forms of knowledge	Advice to the Prince	Art of government of self (morality); family (economy); the state (politics). Reason of state	Science of government Political economy Population of knowledge of human sciences – epidemiology, statistics	Welfare state economics	Competition State Neoliberal economics Creeping emergency Exceptions to the norm Pre-emptive necessity
Formation of Identity	Juridical subject	Normalised subject	Subjects with interest	Free individuals with rights and interests	Calculating individual; Entrepreneur of oneself