UCC
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Coláiste na hOllscoile Corcaigh

CORK UNIVERSITY BUSINESS SCHOOL

BAFA BRITISH ACCOUNTING & FINANCE ASSOCIATION

7th Alternative Accounts Europe Conference (AAE)

Thursday, 9 January 2025

Conference Schedule

Time	Event
9:00 – 9:30	*Registration and Coffee*
9:30 – 10:20	**Welcome and First Keynote (Aula Maxima)** "Exploring Accountee-Ability: Reflections and Critical Issues from a Public Accountability Perspective" *Professor Steccolini*
10:30 – 11:20	Parallel Sessions 1
11:20 – 11:35	*Refreshments*
11:35 – 12:25	Parallel Sessions 2
12:30 – 13:30	**Lunch**
13:30 – 14:20	Parallel Sessions 3
14:30 – 15:15	**Group Photo and Second Keynote (Aula Maxima)** "We (must) remain optimistic: Counter accounting and Rancière's politics of aesthetics" *Professor Tregidga*
15:15 – 15:30	*Refreshments*
15:30 – 16:20	Parallel Sessions 4
16:30 – 17:20	Parallel Sessions 5
18:00 onwards	***Informal Social – Franciscan Well Brewery***

REGISTRATION: You will be able to pick up your name badge at the registration desk in the Aula Maxima on campus. All refreshments will be served in the same room, with the exception of lunch which will be in the Staff Dining Room.

ARRIVING ON WEDNESDAY: for those arriving to Cork on 8 January, there will be an informal get together from 7 pm onwards at THE ABBEY TAVERN, GILABBEY STREET.

PRESENTATIONS: Each paper has a 25-minute slot. It is up to the presenter(s) to decide how to allocate their time, some may prefer more time for questions/discussion. Please bring you slides along on a USB drive and/or with a back-up on email. Each of the rooms are equipped with PC, projector and screen and linked to the internet.

Schedule for Parallel Sessions (25mins per paper)

Session	Aula Maxima	West Wing W5	West Wing W6
1	Uncritical Adoption: Academia's Role in Legitimizing ESG Ratings *Keelan McMahon & Orla McCullagh*	Engaging with a digitalised tax system: Experiences of vulnerable citizens and small tax practitioners *Sara Closs-Davies, Lynda Burkinshaw & Jane Frecknall-Hughes*	The Pianoforte trades in Scotland 1850 -1900: Constructing an alternative account of a small business enterprise *Renzo Cordina, Rosa Michaelson & David Power*
	A global analysis of corporate discourse around 'net zero' *Annika Beelitz & Matteo Fuoli* *Session Chair: David Yates*	Games in a society of control: How accounting is used to hook and hold *Emma McDaid* *Session Chair: Desmond Gibney*	A grand opportunity for your children': the role and experience of articled clerks in the development of the Irish accounting profession, 1888-1918 *Philip O'Regan* *Session Chair: Louise Gorman*
2	The effects of firms' symbolic disclosures after a legitimacy threat: A consideration of stakeholders' reactions to disclosures. *Jamie O'Neill & Ozlem Arikan*	Independent Sage: Armchair Auditor, Counter Accountant, or Pressure Group? *Geoffrey Heath, Suzana Grubnic & David Yates*	Unaccountability Machines and Accountability Sinks: The Case of the British Post Office / Horizon IT Scandal *Niamh Brennan, Victoria Edgar & Louise Gorman*
	Corporate Culture and Employment-Related Violations: A Machine Learning-Based Textual Analysis *Yang Wang* *Session Chair: Annika Beelitz*	Ethics and Accounting in Architecture *James Murray* *Session Chair: Sara Closs-Davies*	Public services and equity of access: The Mersey Gateway: A Bridge to prosperity? *Anne Stafford & Desmond Gibney* *Session Chair: Neil Dunne*
3	Forgetting Single and Double Materiality: Embracing Generative Materiality in Accounting for an Eco-Conscious and Neo-Calculative Era *Johnny O'Rourke*	Emotional method of the self: An exploration of professional identity *Barbara Voss*	Accounting and Ideology: A Literature Review *Joanne Sopt, Erica Pimentel, Kathleen Makale & Charles H. Cho*

Session	Aula Maxima	West Wing W5	West Wing W6
	Sustainability reporting assurance - Challenges for auditors and insights from the field *Selena Aureli, Monica Bartolini, Federica Farneti & Umesh Sharma* *Session Chair: Susan O'Leary*	Big Pharma Playing Gods: The Price of a Child's Life and the Accounting of Death in Gene Therapy *Alexandra Middleton* *Session Chair: Philip O'Regan*	You are dressed; I am nearly stripped – who will keep me covered? *Sharmin Rahman & David Yates* *Session Chair: Stewart Smyth*
4	Accounting and Segregated Housing in England: A study of the 'poor door' phenomenon *Amanze Ejiogu & Mercy Denedo*	Can Technology Rescue an Imperfect Accounting Object? The Ownership and Trading of Voluntary Market Emissions Offsetting Credits in the Aviation Industry *Nikiforos Panourgias, Yuval Millo, Dionysios Karavidas & Phil O'Reilly*	The theatrical and anti-theatrical dimensions of NGO reporting practices *Susan O'Leary & Roel Boomsma*
	Counter-Accounting as a Tool for Exposing Socio-environmental Externalities: An Analysis of the Financing of Deforestation Activities in the Amazon *Adriana Rodrigues Silva* *Session Chair: Michelle Carr*	Development of the seabed mining industry within the exclusive economic zone of the Cook Islands *Gareth Chapman* *Session Chair: Barbara Voss*	Annual Report Maps for Propaganda: A British Colonial Case *Niamh Brennan, Christopher Napier and Sean Power* *Session Chair: Joanne Sopt*
5	Accounting Inscriptions as Mediating Instruments under Supply Chain Uncertainty: Pathways to Risk Management *Amalie Ringgaard & Michelle Carr*		
	On the other side of the shore: Accounting in the Marajoara Rivers *Juliette de Castro Tavares & Fernanda Filgueiras Sauerbronn* *Session Chair: Jamie O'Neill*		

Abstracts

Keynote Addresses

Exploring Accountee-Ability: Reflections and Critical Issues from a Public Accountability Perspective

Ileana Steccolini,
University of Essex

In a global context of increasing erosion of public services and human rights, there is growing interest in citizens and other actors holding public sector entities accountable, often empowered by technological advancements. This shift requires moving beyond the traditional view of public accountability, which focuses on the public sector as the accountor, to a broader perspective that considers the identities of accountees and their abilities to hold the public sector accountable. Re-focusing on accountee abilities has the potential to: (i) promote stronger representation and inclusion of diverse identities, interests, values, and expectations, and (ii) enhance responsiveness to public needs and expectations. However, it also presents risks and blind spots, including: (i) the risk of dis- and misinformation; (ii) the risk of lack of representation and inclusion; and (iii) the risk of power imbalances and lack of responsiveness between the accountor and accountee. All in all, enhancing accountee abilities will require acknowledging and reflecting on the increasingly strong interconnections between the quality of information, representativeness and inclusivity of processes, and responsiveness to public expectations.

We (must) remain optimistic: Counter accounting and Rancière's politics and aesthetics

Helen Tregidga,
Royal Holloway, University of London

In this presentation I would like to discuss some ongoing work with Judy Brown. Specifically, we wish to consider Rancière's writings on politics and aesthetics and return to, and expand on, discussions of his conceptions of dissensus and politics in Brown & Tregidga (2017) in the context of counter accounting.

We argue that considering counter accounting through a Rancièrian lens provides an alternative reading of counter accounting practices, one that is more optimistic – even hopeful – from other readings in the literature where counter accounting has been critiqued (e.g., Li & McKernan, 2016; Tweedie, 2022). While useful in advancing our understanding of counter accounting, including the need for more critical awareness and deeper analysis of counter accounting practices, we suggest that the above critiques, in particular that of Tweedie (2022), have their basis in a "classic" ideology critique, or what others have called the "modern logic of emancipation" (Biesta, 2008; 2017). We seek to illustrate how Rancière enables a different perspective.

Considering counter accounting through Rancière, that is seeing counter accounting as political practices (the staging of politics) and situated within Rancière's politics and aesthetics can not only inform counter accounting and accounting practices more broadly, but also allows us to remain optimistic as to their political potential.

Uncritical Adoption: Academia's Role in Legitimizing ESG Ratings

Keelan McMahon, Orla McCullagh
University of Limerick

We undertake a critical literature review of the ESG space in an attempt to understand why much of the research in ESG does not take a critical perspective. The limitations of financial material ESG ratings are well understood within the critical accounting space, this will not be the focus of our paper. Instead, we outline the role that academia has played in facilitating the emergence and legitimation of ESG ratings by using ESG scores uncritically (Cl´ement et al., 2023), without even recognizing the unavoidable subjective considerations that go into its development (Kotsantonis and Serafeim, 2019). Over 43% of academic studies that use ESG scores, use the term ESG interchangeably with CSR or describe it as a proxy for sustainability (Cl´ement et al., 2023), we recognize that such descriptions are deeply problematic. ESG scores are not designed to measure CSR. This has been the case since the inception of the term ”ESG”. ESG scores, particularly the ones most widely utilised in financial markets, all measure the risk of future ESG factors negatively impacting investments and do not claim to be ”sustainability measures” (MSCI, 2023a; Refinitiv, 2022; Sustainalytics, 2021; Bloomberg, 2021). Historical measures of CSR were never perfectly useful in progressing towards sustainability transformation, but financially-material ESG scores do not even attempt to serve this purpose. This academic research is being influenced by the very institutions that it should be critiquing, with departments of ESG researchers employed within ESG rating companies, disseminating their research in academic journals (Giese et al., 2019, 2021). ESG research, also often fails to recognize or respect the half century of work on CSR that has preceded it (Cho, 2020).

A reductive understanding of the ESG field leads to academic recommendations that call for solutions to problems such as non-transparency, which are irresolvable within the investor-pays for-profit business model that dominates the ESG rating industry. Further academic recommendations include appeals for enhancement in the accuracy of corporate sustainability performance measurements by ESG rating agencies (Escrig-Olmedo et al., 2019), or for the improvement of ESG rating literacy among investors (Abhayawansa and Tyagi, 2021). Our recommendations and approach diverge from these suggestions and we focus on illustrating the hegemony, power and political ideology inherent in the modern construction and proliferation of financially material ESG scores.

The failure of ESG is reflective of a wider issue of the failure of the business case approach to social and environmental accounting (Laine et al., 2020). ESG, in its current financially material form, removes questions of ethics and politics, and allows hegemonic interests to perpetuate in an unchallengeable way, hidden with the non-transparent nature of the ESG rating methodologies. Eccles and Stroehle (2018) references sociological theories of power to describe how ESG scores can be used to bring about a more sustainable future, our focus diverges from this approach and focuses on presenting financially material ESG scores as an expression of power by financial institutions to perpetuate their hegemonic interests.

Central to the value proposition advanced by proponents and raters of ESG investing is the assertion that adherence to ESG rating management contributes to risk mitigation within investment portfolios (United Nations, 2004; Sustainalytics, 2022; MSCI, 2023b). Despite the primacy of risk management in the promotion of ESG ratings, current ESG ratings do not sufficiently enable users, or rated entities, to make informed decisions pertaining to ESG-related risks, impacts, and opportunities (Commission, 2023). We are further testing the conventional wisdom that improved ESG ratings lead to improved financial risk mitigation. Despite being accepted as true by many practitioners in the industry, we posit that this claim is yet to be substantiated conclusively by any of the dominant rating agencies, or academic studies.

If ESG scores don't claim to promote sustainability and are ineffective in financial risk mitigation, what purpose are they serving? The financial incentives involved in the industry through consultancy, rating and asset management fees are undeniable, but we further argue that ESG serve as a distraction from more substantive regulations and interventions, reflecting findings in Hagmann et al. (2019), which found that less costly and impactful initiatives to solving climate problems, make more substantive solution less popular in the general public. We further look at the incentive that is driving ESG research in academia, such as the incentive within academia to report findings that ESG is a worthwhile endeavour and that business and purpose are aligned. Those arguing for increased government regulations will fail to attract the industry research grants that have come to dominate academic institutions (Fancy, 2021).

A global analysis of corporate discourse around 'net zero'

Annika Beelitz, University of Birmingham
Matteo Fuoli, University of Birmingham
Ian Thomson, University of Dundee

Introduction

Climate change is the single-most pressing issue of our present times. Business organisations have a major role to play in tackling this crisis because: (1) they are directly responsible for a large proportion of carbon emissions and (2) their investment decisions have a significant impact on the world's success in combating climate change. Companies are under increasing pressure to demonstrate they are doing something to address this problem. In line with the Paris Agreement, more and more corporations have made net-zero pledges in recent years, following the example of many countries around the world. While there is a substantial body of work looking at corporate discourse on climate change, no research has looked in detail at corporate net-zero pledges. Our study investigates how the largest global corporations communicate their net-zero pledges and plans. Specifically, it examines which companies talk about net zero, how they discursively frame their net zero goals and what strategies they propose to achieve net zero. Methodologically, the study contributes to the accounting literature by using a corpus-based discourse analysis to investigate corporate discourses in sustainability disclosures. The method allows to perform discourse analyses on large corpuses of texts, which in prior investigations has been limited to small bodies of texts. A further methodological contribution is the use of an artificial intelligence tool as part of the investigation to analyse corporate strategies in the corpus.

Literature review

Prior studies of the corporate discourse on sustainable development and climate change (Livesey, 2002; Livesey & Kearins, 2002; Laine, 2005; Milne et al., 2006; Milne et al., 2009; Tregidga et al., 2014; Ferguson et al., 2016; Jaworska, 2018; Fuoli and Beelitz, 2023) found that companies use journey and map metaphors to describe their progress and future plans to achieve sustainable development as well as to tackle climate change, which creates an impression that actions are being taken and distracts from discussing the actual end goal. Corporate actions to address both issues are portrayed as win-win situations, i.e. as benefitting both businesses and the environment. And companies advocate market- and technology-based solutions with the purpose of fending off government intervention and regulation. Taken together, corporate discourses on sustainability-related issues follow a market-driven logic, which entails that business- and market-based mechanisms alone are able and sufficient to achieve sustainable development and tackle climate change. This logic suggests that there is no need for an overhaul of existing structures and processes and so business can carry on as normal. In reality, however, this means that business operations carry on depleting finite resources, polluting the environment and emitting carbon into the atmosphere. We build on and extend this body of literature by investigating the corporate discourse on 'net zero' – the latest 'buzzword' and notion experiencing significant corporate attention in sustainability reporting. Fuoli and Beelitz (2023) identify a decreasing trend in the mentions of the phrase 'sustainable development' in sustainability reports of the carbon majors during the 2010s and an increasing trend for the phrase 'net zero'. Mentions of the term 'net zero' increased almost exponentially since 2018 and especially for companies based in advanced economies. Since then, the amount of net zero pledges has sprawled among national and local governments as well as public and private sector entities (Hale et al., 2022). We explore the corporate discourse around this emerging notion.

Data and methods

This study conducts a corpus-based discourse analysis (e.g., McEnery & Baker, 2015; Stenka & Jaworska, 2019) to analyse the corporate discourse around the term 'net zero' in the sustainability disclosures of the world's largest companies. We used the Fortune Global 500 companies ranking to identify our sample of companies. To build our corpus, we downloaded the sustainability reports of companies for the years 2020, 2021 and 2022. In total, the corpus is made up of 1,259 reports and 62.8 million words. The analysis is performed using the software packages R and SketchEngine (Kilgarriff et al. 2014). For the purpose of the analysis, companies are grouped by industry sector, development status and emission scopes.

Main findings

We find that most of the largest global companies (~74%) discuss their net zero goals in their sustainability disclosures. In line with Fuoli and Beelitz (2023), we find that companies in developed countries (83%) discuss net zero significantly more than those in developing countries (48%). Companies in the oil and gas and financial services sector communicate their net zero pledges and plans the most. While this may not be surprising for oil and gas companies
due to the sector being held responsible for the majority of global carbon emissions (The Guardian, 2017) and thus their exposure to public and media attention, the result appears puzzling for financial service firms, especially since their Scope 1 and 2 emissions make up less than 1 percent of their total emissions. Collocation analysis reveals the term 'alliance' to be the top three collocate for the term net zero for all companies and the top collocate for financial sector firms. Financial sector firms discuss their net zero goals in connection with voluntary net zero sector alliances that they are members of and that require them to commit to net zero and to disclosure their targets and strategies. We thus find a positive effect of sector-specific net zero alliances on companies committing to net zero and communicating their goals in their sustainability disclosures. Collocation analysis further reveals that net zero is predominantly framed as an aspirational objective for the future and that journey metaphors are a pervasive feature of the corporate discourse around net zero, indicating that while the focus has shifted from sustainability to net zero, the corporate discursive framing remains largely unchanged. Strategies to achieve net zero targets are limited to target setting, energy efficiency, disclosures and transitioning to low-carbon alternatives, indicating that little substantive changes to business operations are being proposed and discussed.

Engaging with a digitalised tax system: Experiences of vulnerable citizens and small tax practitioners

Sara Closs-Davies, Alliance Manchester Business School, University of Manchester.
Lynda Burkinshaw, Sheffield University Management School, University of Sheffield
Jane Frecknall-Hughes, Open University Business School & Nottingham University Business School

All UK citizens are required to comply with their tax obligations. Failing to comply might result in gaol-time. Yet, some taxpayers struggle to deal with the UK's complex tax rules, resulting in errors, penalties and financial hardship/distress. Tax agents and vulnerable taxpayers (especially) find it difficult to access assistance from His Majesty's Revenue and Customs (HMRC) (Chartered Institute of Taxation (CIOT), 2024; Closs-Davies et al., 2021, 2024a, 2024b). HMRC's announcement in March 2024, of the closure of its self-assessment telephone helpline for six months, and intention to push taxpayers/agents toward HMRC online services and deal thereafter only with (undefined) priority queries, proved pivotal.

HMRC's online services, intended to provide greater efficiency, consistent with New Public Management ideology (Powell et al., 2010), are ineffective at helping taxpayers and agents. Agents using HMRC telephone and online channels reported low satisfaction levels in both 2023 and 2022 (HMRC, 2024). While HMRC claimed that about two-thirds of helpline callers can deal with their own query online, professional commentators (e.g., the Low Income Tax Reform Group and the CIOT) remain sceptical: while accepting that digitalised services may work effectively, they query their resilience and fitness-for-purpose in supporting the needs of *all* taxpayers.

A substantial part of the UK tax gap (the difference between tax theoretically due and amounts actually paid) relates to taxpayers "not getting things right", partly demonstrating the "impact of an overly complex tax system" (CIOT, 2024). This highlights how important support is, through interactions between taxpayers, agents and HMRC, to minimise errors, help taxpayers pay the right amount of tax, and, more broadly, reduce the tax gap.

This raises an important question about accountability between the citizen (taxpayer) and the State (tax authority): should the State be accountable to citizens in helping them deal with tax rules, or should citizens be accountable to the State for being self-responsible for their tax compliance? This paper examines the role, implications and manifestation of accountability through interactions between taxpayers, agents and HMRC.

Some critical accounting literature examines the concepts of public sector accountability (Ezzamel et al., 2005; Hyndman and Liguori, 2024), noting its dependency on transparency (Hood, 2010, Ferry and Midgley, 2024), and the resulting, significant consequences: it shapes power, entrusting it to those who reveal/withhold information (O'Neill, 2006). Here we view transparency as the provision/withholding of information and assistance that can (dis)empower and reinforce stigma (Closs-Davies et al., 2024a; 2024b), enable blame (Heald, 2012), and restrict citizens' capacity/desire to comply with tax rules.

Tax studies within critical accounting literature are relatively scarce. As a crucial public sector element, more attention needs to be paid to tax regarding frontline accountability, service delivery boundaries and the role/impact of technology/digitalisation. This paper uses three qualitative empirical studies, revealing in-depth experiences of small tax practitioners and two vulnerable groups of people (tax credit claimants and older low-income individuals, the latter dealt with by the charity, *Tax Help for Older People*) in using HMRC services. This study is timely, given recent comments about HMRC's accountability regarding its Charter and pursuance of a wholly digitalised tax system.

Games in a society of control: How accounting is used to hook and hold

Emma McDaid, University College Dublin

Over the last decade, platform organizations such as Uber and Deliveroo, have mobilized millions of workers globally within a labour regime known as 'gig-work'. Legally defined as independent contractors, these workers operate under the instruction of algorithms and follow an array of demands, from direct disciplinary control mechanisms to gamified nudges and rewards. Prior management control research views control through the means of coercion, but recent studies conceptualize gamification as control through seduction and collusion (Chapman, Chua & Fiedler, 2021; Lassila, 2022).

Here, it is not all critical. While Chapman et al., (2022) investigate how the Foursquare platform uses points, badges and leaderboards to seduce users into symbolic exchange, they note that these users produce for themselves and they do so "without charge for the labour, and in their own free time, being productive outside of work".. and that "this production is entirely voluntary … and … is freely chosen" (Chapman et al., 2021, p. 11). Despite this, Chapman et al., (2021) acknowledge the dark side of competitive behaviour, and the risk that gaming experiences can "border on a form of addiction that promotes more aggressive forms of one-upmanship and/or feelings of frustration and disappointment of not attaining the rewards desired"(p.2). This risk of addiction becomes a much more substantive force once the reward becomes embedded in commodity exchange, versus the symbolic exchange studied at Foursquare.

Based on 36 field interviews with Uber drivers over a 3 year period and netnographic methods, this study examines how gamification is used to control workers in the labour market of the gig economy. Drawing from post disciplinary theories on control, in particular Schull's concepts in Addiction by design, we reveal how workers are algorithmically controlled by game mechanisms that *hook* and *hold* them into platform work. In particular, we reveal how game features that engage with the subject's ego and narcissism function to hook workers into the choice architecture, while disciplinary game features that offer an exchange of money hold them in it, keeping the worker engaged to ensure time on device. Game features that 'hook' workers in, include the badges and rewards feature, as well as the trophies and merits available to workers over time and through customer interactions. These features also act to mitigate the effects of insecurity and the information asymmetries produced by the traditional disciplinary controls in gig-work (McDaid, Andon & Free, 2023). This is consistent with the capitalist ambition to transform control into a mode of play (Schull, 2012). Game features that 'hold' workers in the flow of work include features that promise tangible rewards and promotions as part of Uber's pro program, the Uber quest game and Uber's inactivity alerts that habitually entice drivers back to work after a period of absence. We further explore how this hook and hold effect of gamification creates a vulnerable gig worker – as drivers spend more time on the platform that is unpaid. This study contributes to research in management control and labour by highlighting the expanding modes of management control in an algorithmic era and the effects on the human subject in its path.

The Pianoforte trades in Scotland 1850 -1900: Constructing an alternative account of a small business enterprise

Renzo Cordina, Rosa Michaelson and David Power
University of Dundee

This paper explores an overlooked aspect of accounting history by examining one businesses performance over a 50 year-period using alternative sources of data. Using James S. Kerr's pianoforte business in 19th-century Glasgow as a case study, it draws upon census data, post office records, newspapers, and wills to reconstruct the firm's performance and Kerr's social mobility; such a reconstruction since no financial statements exist for the small Scottish business of James S. Kerr.

There are several problems with finding relevant accounting data for small businesses in general, and Scottish pianoforte makers or dealers in particular. Ledgers and account books of small businesses in the 19th century have often not survived, and few are found in the archives. This means that research has been based mostly on those businesses that do leave behind archives of accounting data, for example the most successful and prestigious businesses such as Broadwood, and those that operated in London where the Sun Insurance archives have been important resources for data about musicians and musical instrument businesses of the 18th and 19th centuries (Whitehead and Nex, 2014; Nex, 2015)

Because of difficulties with company-based archival research, the current paper adopts a case study approach looking in detail at how a particular pianoforte business in Glasgow was established and persisted. This example is examined in the wider context within which the case study business operated by drawing on Census data, Post Office directory information and advertisements in local newspapers to provide what Nex (2015: 241) calls 'the weaving together of the various strands of material [through which] the rich tapestry of musical life and the music businesses is revealed.' The current paper employs this broadly based archival research to underpin the case study analysis.

James Speirs Kerr was born in 1841, first appearing in Scottish records in the census of 1841 as a two-month-old baby living in a relatively poor area of Glasgow. He was the seventh of nine children born to Alexander Kerr (b. 1798) and Jane Speirs (1807 – 1888). In the 1861 census, he was recorded as working in the shipyards. By the 1871 census, James, now aged 30, was listed as a musician, living with his mother at 26 St James Street, Govan. In 1872 the first entry for James S. Kerr *'in his own right'* is found in the Post Office Directory of Glasgow (PODG), where he gives his occupation as a piano tuner. By the time Kerr opened his first shop in Pollok Street in 1872, newspaper adverts in the Glasgow Herald show that he was not only a piano-tuner but had begun to sell pianos. Analysis reveals Kerr's success as his business moved to more affluent areas, diversified into piano sales as well as sheet music retailing and sold some of his music materials overseas. Kerr's improved personal circumstances were evident from his relocation of the family home to a prosperous neighbourhood, the employment of servants, and the leaving of a substantial sum in his will. Despite the lack of accounting data, the study demonstrates how researchers can construct narratives from publicly available archival sources, shedding light on the intersection of business, culture, and society in historical contexts.

For example, the post office listings show a steady expansion of Kerr's business. From 1874 to 1876, he is listed as a pianoforte tuner and seller; then as a pianoforte tuner and seller as well as a music seller from 1876 to 1881; finally adding music publisher to this expanding description from 1882 onwards. When in 1876 his shop moved to a new property at 320/322 Paisley Road, a busy main road which led East from a bridge across the Clyde to the city centre, two other pianoforte tuners operated at this address. James S. Kerr's death in 1893 provides details about the inventory of his estate. Following his wife's death a total estate worth £961 12s, with the shop contents and fittings valued at

£683 1s 1d was reported in her will. Over and above the total estate, an Australian music seller, J. W. Hammond, held stock in trust for Mary worth approximately £144, and owed her estate £165 15s

Despite a dearth of accounting data, the case shows how an alternative account can be constructed from a range of archival sources which are publicly available to researchers.

'A grand opportunity for your children': the role and experience of articled clerks in the development of the Irish accounting profession, 1888- 1918.

Philip O'Regan, Kemmy Business School, University of Limerick

Ideas of social closure have long informed approaches to professional development in the accounting profession (Weber, 1978; Macdonald, 1985, Walker 1995). In this process, the social and economic positioning of the profession vis-à-vis perceived external threats have played a key role (Walker, 2004; Larson, 1977).

However, relatively little is known about the manner in which articled clerks were employed in the process of professional development (Walker, 2019; Flesher and Previts, 2014). Drawing on a variety of primary sources, including census material, trade directories, records of professional bodies and law reports, this paper seeks to explore the role, significance and everyday lives of those who populated the offices and carried out the often-menial tasks of aspiring accountants. In the process, the tedious, sometimes precarious, and typically variable socialisation experiences of the vast swathe of aspiring accountants in Ireland is brought to light.

This process of looking beyond the language and concerns of professional bodies throws considerable light on the internal workings of the accounting world. In particular, it brings to the fore the lived experience of those who often formed the real mainstay of the profession in Ireland. Focusing on the particular circumstances of professional development at a time of great socio-political change, it also allows a closer look at the unique pressures the profession found itself because of the Great War and nationalist campaigns for political freedom.

Adopting an overtly socio-political paradigm, this paper advances our understanding of the dynamics underpinning professionalisation. More particularly, it goes beyond the official narrative to investigate the lived experience of those who often interacted most closely with clients, while simultaneously implementing the policies and work practices of their employers. The result is a study that delineates and contextualises the manner in which official ambitions were made real by an army of clerks and apprentices. Uncovering instances of exploitation, fulfilment, drudgery and duplicity, the paper demonstrates how these clerks were instrumental in advancing the ambitions of their employers to secure not only professional, but social status.

The effects of firms' symbolic disclosures after a legitimacy threat: A consideration of stakeholders' reactions to disclosures

J. Jamie O'Neill, University College Cork
Özlem Arikan, University of Sheffield

Firms' symbolic disclosures play a necessary role in countering threats to their legitimacy. For example, firms' regularly emphasise positive 'sustainable' aspects of operations in order to deflect public attention from core 'unsustainable' operations (Hrasky, 2012). This is evident in the content of firms' sustainability disclosures, i.e., Diageo's championing of its 'zero alcohol' drinks range, Coca Cola's emphasis on 'zero sugar' drinks, BP's promotion of its renewable energy business or Ryanair's claims of 'fuel-efficient' aircraft.

Firms' employ a range of different symbolic strategies in disclosures to mitigate legitimacy threats (Soobaroyen & Ntim, 2013). Symbolic disclosures are largely identified as part of firms' green-washing efforts because they allow firms to portray themselves as sustainable - without altering their unsustainable operations. But little is known about stakeholders' reactions to symbolic disclosures – which is surprising as legitimacy is grounded in stakeholders' legitimacy perceptions. There is a risk that firms' symbolic disclosures project signs of inauthenticity which can have a negative effect on stakeholder legitimacy perceptions (Bellucci et al., 2021), thereby increasing scepticism and undermining legitimacy (Du & Vieira, 2012). To avoid negative stakeholder reaction – firms may chose not to respond to legitimacy threats in disclosures (Kuruppu et al., 2019).

Consequently, many social and environmental reporting (SER) scholars have called for research to examine whether symbolic disclosure strategies are effective or ineffective in countering threats (Deegan, 2014, 2019; Milne & Patten, 2002). If symbolic disclosures are effective, they enable firms to forestall any real or necessary change, which is not in the interests of society (Deegan, 2014, 2019) If symbolic disclosures are ineffective, when legitimacy is threatened, they risk a firms' survival and long-term value (Bellucci et al., 2021).

This paper therefore seeks to address this lack of knowledge by way of an experiment – to test the effects of symbolic disclosure strategies on stakeholders' legitimacy perception after a threat. Drawing on attribution theory (i.e., Kelley, 1973) in social psychology, we argue that 1) firms' use of a dual symbolic disclosure strategy in the aftermath of a threat – 1) redefinition of a negative issue and 2) demonstration of adherence to violated social values – will influence stakeholder' legitimacy perceptions, i.e., will be effective, compared to no disclosure after a threat.

The paper contributes to the SER literature in two ways. This study extends the legitimacy theory perspective in SER research by focusing on effects of symbolic disclosure, rather than the content of firms' symbolic disclosures (Unerman & Chapman, 2014). Secondly, this study will directly assesses legitimacy perception – individual stakeholders' legitimacy perception. Existing SER studies tend to rely on proxy, indirect or alternative measures of legitimacy such as media exposure or reputation scores or social media reactions (She & Michelon, 2019).

Corporate Culture and Employment-Related Violations: A Machine Learning-Based Textual Analysis

Yang Wang, University of Dundee

Research by Li et al. (2021) empirically validates the notion that firms with stronger corporate cultures achieve greater operational efficiency and higher market values. However, it remains uncertain whether these economic benefits disadvantage other stakeholders or whether a robust corporate culture can generate advantages for all stakeholders simultaneously. To address this gap, our study focuses on employees, a key corporate stakeholder who may be adversely affected by shareholder wealth maximization, particularly in the context of workplace safety. By examining the interplay between corporate culture and employment-related violations, this research aims to contribute to a more in-depth understanding of how corporate culture impacts various stakeholder groups.

This project will investigate the relationship between corporate culture and employment-related violations, offering both research and practical implications. Employment-related violations refer to violations committed by companies that breach labour laws, workplace standards, or employee rights (Haga et al., 2024). These include, but are not limited to, retaliation, labour relations violations, discrimination and harassment, as well as wage and working hour violations. Using a machine learning-based measure of corporate culture and content analysis of employee-related violations, the study focuses on whether FTSE 100 firms with stronger corporate cultures are less likely to experience such violations between 2015 and 2021. Strong corporate cultures often promote ethical behaviour, transparency, and accountability, which can lead to better compliance with labour regulations and a more engaged workforce. Furthermore, a positive corporate culture can foster a sense of responsibility amongst employees and management, reducing the likelihood of misconduct or neglect of employee rights.

Additionally, we examine the moderating role of the 2018 Corporate Governance Code, which places an increased emphasis on the monitoring of corporate culture by the board of directors (Cordina et al., 2024). Specifically, we aim to assess whether, following the adoption of the 2018 Corporate Governance Code, firms with stronger corporate cultures have seen a significant reduction in employment-related violations. While prior studies have largely focused on the benefits of a strong corporate culture for shareholders (Li et al., 2021), this research contributes to the literature by emphasising the positive impact of corporate culture on employees as key stakeholders.

Research on workplace safety increasingly emphasises the role of corporate culture in mitigating employment-related violations and promoting safer work environments. While many of the previous studies on this topic have focused on industrial relations, recent articles illustrate how capital market pressures and organisational culture impact workplace safety outcomes. For instance, Cohn and Wardlaw (2016) find that higher levels of financial leverage correlate with increased illness and injury rates among employees, while Caskey and Ozel (2017) indicate that pressures to cut discretionary spending can compromise safety. This connection between culture and firm performance is further explored by Amin et al. (2021), who argue that local religiosity influences managerial attitudes toward workplace safety. Importantly, studies suggest that strong corporate cultures foster ethical behaviour, accountability, and transparency, which can lead to a reduction in employment-related violations. Evidence from Haga et al. (2024) indicates that powerful CEOs promote safety, while safety-oriented cultures contribute to a decrease in workplace incidents. By reallocating resources toward employee safety, firms may align shareholder and stakeholder interests, ultimately enhancing employee satisfaction and reducing operational disruptions, which benefits all parties involved.

The 2018 Corporate Governance Code marked the first formal inclusion of corporate culture within the framework of corporate governance, responding to mounting evidence of corrupt and unethical practices in various companies. This updated Code introduced new principles and provisions that necessitate a heightened focus on the board's role in relation to leadership, purpose, strategy, and culture. The incorporation of two complementary principles and two supporting provisions pertaining to leadership and corporate culture underscores the urgency for change and highlights that corporate culture, along with the board's responsibilities, should not be dismissed as a temporary trend or secondary issue in corporate governance. Specifically, Provision 2 of the 2018 Corporate Governance Code states that "*The board should assess and monitor culture. Where it is not satisfied that policy, practices, or behaviour throughout the business are aligned with the company's purpose, values, and strategy, it should seek assurance that management has taken corrective action. The annual report should explain the board's activities and any actions taken. Additionally, it should detail the company's approach to investing in and rewarding its workforce*" (FRC, 2018, p.4). This emphasis on corporate culture is crucial, as it plays a significant role in addressing employment-related violations, ensuring that organisational values align with ethical behaviour and employee well-being (Cordina et al., 2024). Our sample focuses on FTSE 100 listed firms from 2015 to 2021, specifically encompassing three years before and after the introduction of the 2018 Corporate Governance Code. This timeframe allows us to more effectively examine the moderating role of the 2018 Corporate Governance Code on the relationship between corporate culture and employment-related violations. To quantify employment related violations, we initially utilise a dataset from Violation Tracker UK, produced by a Washington-based non-governmental organisation called *Good Jobs First* which emphasises corporate accountability. This records fines associated with corporate violations sanctioned by regulators. Subsequently, the cases from this dataset will be cross verified with the sanction reports available on regulators' websites to ensure accuracy and comprehensiveness. This two-step verification process will enhance the reliability of our analysis. Our independent variable, corporate culture, is measured using a machine learning approach. Specifically, we employ Word Embedding, an artificial neural network-based natural language model that captures context-specific meanings of words and phrases, as highlighted by Li et al. (2021). Through this model, Li et al. (2021) propose an innovative semi-supervised machine learning technique that facilitates the generation of a culture vocabulary and the measurement of corporate culture values.

This research has implications for a broad range of stakeholders. For investors, the project offers insights into how corporate culture influences employment-related violations, potentially affecting a firm's risk profile and overall reputation. Understanding these dynamics can help investors assess the long-term sustainability of their investments, as firms with strong corporate cultures may be better positioned to manage employee relations and maintain regulatory compliance, thereby reducing reputational risks associated with violations.

For employees, the study examines how corporate culture shapes their workplace environment, including ethical behaviour. A strong corporate culture can contribute to improved working conditions and job satisfaction, positively influencing their overall experience and engagement within the organisation. For regulators, the project provides insights into how corporate culture affects employment-related violations, which could inform regulations aimed at promoting ethical corporate behaviour. Stronger monitoring and evaluation of corporate culture, as emphasised by the 2018 Corporate Governance Code, can serve as an effective tool for mitigating non-compliance risks. The findings may also guide future policymaking, helping regulators like the Financial Reporting Council shape corporate governance codes and regulations that encourage healthier workplace environments and enhance accountability.

Independent Sage: Armchair Auditor, Counter Accountant, or Pressure Group?

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During the Covid-19 pandemic, the United Kingdom (UK) Government enacted crisis management measures to contain the virus and safeguard the public. The government issued top-down directives to achieve common goals, but also had to engage with members of civil society and the public to gain acceptance of extraordinary restrictions on day-to-day life. The crisis, therefore, gave rise to an exceptional 'participatory moment' in the public domain, with scope for interactive leadership and 'polyvocal' dialogues.

However, the measures enacted in the initial stages of the pandemic by the UK Government were generally regarded as less effective than those in many other comparable countries; at least, until the development and delivery of a vaccine against the virus. Performance indicators, including transmission rates and deaths, support this contention.

We focus on a particular case: 'Independent Sage' (ISage) which constituted an assemblage of experts drawn from a variety of academic fields and institutions, effectively forming a group that scrutinised government actions and sought accountability. ISage also attempted to advocate for marginalised parts of society, and promoted alternative policies, that, we argue, eventually influenced government policy and had a positive effect on the management of the pandemic.

We conclude that ISage exhibited characteristics associated with armchair auditors, counter accountants and pressure groups. Through this multiplicity of identities, ISage was able harness wider benefits associated with acting in different ways, such as the associative power leveraged by collaborating with a media group. Furthermore, we argue that despite some concerns regarding elitism, ISage contributed to a nascent, if modest, participatory discourse engendered by attempts to deal with the pandemic.

Our study speaks to the ongoing debates surrounding participatory democracy and civic action in the face of ever-increasing negative externalities associated with market mechanisms, and the favouring of economic priorities over those associated with a wider notion of public value and wellbeing. Contextually, this study is particularly relevant as it demonstrates how a group of autonomous 'citizen scientists' were able to have some impact on the decision-making of the State, challenging dominant narratives and influencing the shaping of COVID-19 objectives, policies and politics.

Ethics and Accounting in Architecture

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Accounting for the ethical and economic impact of the design decisions that form our built environment is critical in understanding the outcomes generated by the use of AI in project design and procurement. An architect must anticipate building occupants' spatial reasoning, judgments, and decision-making to use a building (Panagiotis et al, 2022), yet most architects are focused on aspects such as building layout, aesthetics and quality, instead of financial value, worth, capital allowances and other economic measures. Accounting for the financial value of the built environment is made after the architectural design decisions that create that environment have already been made. Whilst it may seem obvious that providing and understanding cost data throughout project development is invaluable in the cost control accounting of design decisions, a methodology in accounting in real-time for the microeconomic outcome of design decisions has yet to be developed.

This research takes an interdisciplinary approach to develop this understanding, generating insights from both accountants and architects in accounting for the impact of architectural design decisions. Understanding the drivers of decision-making when commissioning, designing, and accounting for built environment projects will help in evaluating the success or otherwise of anticipated outcomes.
The increased utilisation of artificial intelligence (AI) in procurement, design and construction has transformed the process of creating our built environment. Computer aided design (CAD) software has evolved into AI-driven algorithm-based design (Generative Design), with Building Information Modelling (BIM) platforms integral to tendering procurement and building maintenance documents.
As we observe the accelerated adoption of AI generated design, and AI decision-making at every interdisciplinary organisational level, there is an increased opacity in how we navigate accountability. This generates questions on how to account for the 'cost', 'value', and 'worth' of design decisions by different stakeholders and how these are measured. From an accountant's perspective, the measurement of 'value' is linked to tangible and intangible assets, and must be measured and presented as a monetary figure. From an architect's perspective, measures of 'value' and 'worth' are also linked to intangible and tangible aspects (such as how something feels, functions, or appears). An understanding of ethics in decision-making supports an understanding of how 'values' are determined, and in understanding the perception and judgements of stakeholders. There is a deficit in the literature on the perception of built environment decision-makers (Plowright, 2014) i.e. those commissioning, designing, accounting the built environment, and consequently this research project adopted a strategy to source primary data from architects and accountants, utilising the algorithmic ethical pathways in decision-making derived from Throughput Model (TPM) theory (Rodgers, 1997, Rodgers, Murray et al, 2023). The TPM utilises four constructs of (1) perception (framing situational conditions), (2) information, (3) judgment (analysis of information), and (4) decision choice. The TPM approach (rooted in insights from cognitive and social psychology) illustrates how alternate ethical pathways to a decision flow as a parallel process instead of a serial process.
The research methodology took an approach of measuring design decisions by firstly deconstructing the complex process of designing a building using a scalable value of the components used in a building design (from aspects such as how it feels functions and performs, to aspects of cost, sustainability, quality etc.), with indicator variables sourced from professional architectural design process guidance, and property valuation guidance. These variables were incorporated in the TPM (positioned in the constructs of Perception, Information, Judgement, Decision), and then analysed using advanced analytical econometric techniques. Utilising Partial Least Squares Structural Equation Modelling (PLS-SEM), this innovative research approach generated insights on the complex inter-relationships between observed and latent variables influencing the intent and anticipated outcomes of design decisions.

Additional data on the economic and social environment of accountants and architects in practice were drawn out by this project methodology, and were analysed as to the influence of this on respondents' decision-making. This incorporation of primary empirical data on the cognitive processes and decision pathways of accountants and architects manifested both individual and organisational patterns and influences (in terms of positions on cost, value, and worth).
This future-focused interdisciplinary research approach, methodology and techniques, reflects the characteristics of artificial intelligence (AI) frameworks by analysing Professions, Processes, Technology, and reflects an AI design perspective, by utilising Decision Trees & Patterns, Statistical Data, and Graphical Communication, supporting our understanding of accountability in AI generated decision-making.

Unaccountability Machines and Accountability Sinks: The Case of the British Post Office / Horizon IT Scandal

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1. Introduction

This research is based on Davies's (2024) novel ideas concerning unaccountability machines and accountability sinks. Davies derives his ideas from cybernetics, the science of decision making. The paper focusses on Davies's conceptualisation of elements concerning accountability as it operates (or does not operate) in complex organisations. The research operationalises those accountability elements, and applies them to an analysis of the UK Post Office/Horizon IT scandal, described as the worst miscarriage of justice in UK legal history. Post Office postmasters were imprisoned, fined, and required to compensate the Post Office for deficits in their accounts, which were caused by the Horizon malfunctioning IT systems. While postmasters suffered severe accountability, this did not apply to either the Post Office or to Horizon executives that supplied the faulty IT systems, who suffered public opprobrium but little else.

In this paper, we apply Davies's (2024) "unaccountability machines" concept to understand the UK Post Office / Horizon IT Scandal. Davies (2024) characterises policies and rules that prevent individuals from making or changing decisions, i.e., being accountable for decisions, as an "accountability sink". Essential to an accountability sink is a break in the feedback loop – stopping feedback from the person affected by a decision influencing how the system operates. An accountability sink comprises a combination of factors, including people, policy and inability to appeal (Davies, 2024, p. 17). Figure 1 summarises Davies's ideas.

2. The Post Office/Horizon case

The UK Post Office scandal arose because of faulty IT systems supplied by Horizon, a subsidiary of the Japanese multinational, Fujitsu. We use the UK Post Office scandal to illustrate the contrast between the accountability suffered by individual victims of the scandal and the corporate mechanisms contributing to the "accountability sink". We use Davies's perspective to try and explain why, so far, no Post Office or Fujitsu executives have been held to account for what happened. The only people who were punished are the victims of the scandal.

The Post Office prosecuted hundreds of postmasters who went to prison for theft, false accounting and fraud offences they did not commit. One was expecting her first child. Some postmasters admitted guilt (even though they were not guilty) and paid fines to try and get beyond the accusations. The reverberations for their families included suicide. On the other hand, Post Office and Horizon executives suffered minimal sanctions. The Post Office Chief Executive Officer (CEO), Paula Vennels, was paid £400,000 on her departure in 2019, just before the release of a highly critical high court judgment. She relinquished her Commander of the order of the British Empire (CBE) and resigned several non-executive roles. She and colleagues were also summonsed in front of a parliamentary inquiry to account for their activities. But compared to the postmasters, these accountability routines were "slaps on the wrist" compared with the criminal sanctions suffered by the postmasters. Viewing accountability through the lens of "unaccountability machines" may provide better perceptions of individual versus organisational accountability, and how accountability works in practice.

The Post Office/Horizon crisis was a crisis of accountability. "If accountability was at the root of the crisis, then maybe the things to look at were the mechanisms that cause it [accountability] to be diminished" (Chalmers, 2024). The basic accountability relationship comprised the Post Office accountable to postmasters for Post Office decisions; while postmasters were accountable to the Post Office for postmasters' results. Horizon removed the human from the process and severed the feedback link between the Post Office and postmasters. Accountability from postmasters to the Post Office was stolen. Accountability from the Post Office to postmasters was hidden (see Figure 2). All this raises the question of whether some organisations are too complex to be held accountable. 3

3. Findings

Our analysis confirms that the UK Post Office/Horizon IT outsourcing operated as unaccountability machines and that the elements of accountability operated as accountability sinks. The Post Office executives and directors inappropriately used accountability sinks as follows:

1. The Post Office relied on rulebooks and the judicial system (e.g. Section 12 of the postmasters' contract contains Clause 12 on Postmasters' responsibility for losses). Reliance on rulebooks exempts executives from having to explain their decisions (Davies 2024, pp. 78-79). The Post Office could avoid accountability simply by having postmasters prosecuted.
2. The Post Office relied on policy (e.g. their call centre policy of dealing with postmasters' IT issues in isolation, which for many years prevented information flow/feedback between postmasters as well as from postmasters to the Post Office). This isolation helped to redirect potentially destructive negative emotions (Davies 2024, pp. 24-25). The Post Office had no policy to provide instruction/training to postmasters on use of the Horizon system.
3. The Post Office outsourced a core function to Horizon. Horizon was treated as infallible, while the postmasters were treated with distrust as this was more convenient for management. Davies (2024, p.184) observes "it is easy to create an information system that will always give a particular answer, whatever the truth is.". "The real disaster in information processing is outsourcing…this narrows the bandwidth of communication to either "everything is working" or "everything has failed"" (Davies 2024, p. 235).
4. The Post Office focussed on efficiency, arising from the public sector focus on efficiency. Objectives like this constrain "resource bargains" (e.g. with postmasters) and stifle the ability to solve problems/innovate (Davies, 2024, p. 269).

Public services and equity of access: The Mersey Gateway: A Bridge to prosperity?

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Introduction

Increasing sums of public money are now spent beyond the direct control of the state as part of various kinds of public-private arrangement to deliver public services. While proponents advertise the success stories about delivery to time and budget, academic research has shown that such arrangements can lead to unexpected costs for taxpayers and service users and may reduce equity of access to services (Shaoul et al., 2008).

The Mersey Gateway bridge project is a Public Private Partnership (PPP) described by the sponsoring local government body – Halton Borough Council (HBC) - as a bespoke project with a bespoke contract which includes drafting based on the standard forms of contract used for UK PPP guidance. The new tolled bridge, which is intended to relieve the congested and ageing untolled Silver Jubilee Bridge (SJB), crosses the River Mersey between the two towns of Runcorn and Widnes, which together comprise the jurisdiction of HBC, about a mile to the east of the older bridge. The project includes closing the SBJ for substantial maintenance and once reopened this bridge will also be tolled.

Extant literature and objective

This paper employs a counter account approach to present an alternative representation (Lehman et al., 2016; Vinnari and Laine, 2017) that challenges the official success story of the Mersey Gateway bridge project as a 'Bridge to Prosperity' and aligns with Chiapello's (2017) notion that critical accountants have the necessary expertise to make what is hidden visible. The aim of the paper is therefore to construct a public interest counter account that examines how equity of access to public services and work, study and other life opportunities has been changed in North-West England, one of the UK's poorer regions, by the opening of a new tolled bridge crossing over the River Mersey.

As direct management of the project by HBC was precluded by the Government's consent letter, which was the basis for financial approval, HBC established an arm's length company named Mersey Gateway Crossings Board (MGCB) to operationally manage the project for upwards of 60 years. MGCB, which operates commercially but as a not for profit agent of HBC, is formally tasked to deliver the Mersey Gateway Crossing and be responsible for the tolling of this bridge and the existing SJB. But its role appears to be limited to the monitoring and oversight of the SPV set up by the private companies that will actually build the bridge and collect the tolls. According to the governance agreement signed with HBC, MGCB provides transparency and a focal point for local and national stakeholder engagement. It also ensures income streams and costs can be kept separate from the rest of HBC's day to day business.

MGCB together with HBC is a counter party to the contracts with the private sector winning bidder the Merseylink Consortium. Project companies in the form of the Merseylink Construction and Merseylink Design Joint Ventures delivered the construction and design of the bridge which opened in October 2017. The Demand Management Participation Agreement (DMPA) company delivers the tolling.

Our findings show that unlike other UK regions where tolling has been discontinued (for example bridges across the Rivers Severn and Forth and to the Island of Skye), many citizens of this relatively deprived region of England now have no viable free route across the Mersey River. The SJB is the only example of a previously free to use bridge becoming tolled in the UK. Equity of access to travel has been reduced, perhaps in particular, for residents of the Wirral peninsula who wish to take advantage of the work opportunities and life enhancing facilities of the Liverpool City Region area. There is a political question here about the lack of equity in access to transport between this region, which has higher than average numbers of people classed as economically inactive and living in workless households, and more prosperous regions.

The organisational structures surrounding the contractual arrangements are complex. The Merseylink Consortium has three equity partners, and an additional 7 companies are joint venturers in the construction and design joint venture arrangements. It is thus difficult to follow the trail of public money through these networks. Nevertheless, our financial analysis shows technical information about the size and volatility of the hedging arrangements in place, and the high interest rates charged on loans between related private sector companies. That is, we make visible how private companies benefit from this bespoke contract, not only through the profits inherent in the unitary charge, but also through the complex financial arrangements.

This project has been controversial because it is a tolled bridge, but the frequency of levying of fines for failure to pay the toll have added to that controversy. Questions have been raised in the local media suggesting that information and signage about tolls and payment mechanisms is insufficient especially as they affect infrequent or vulnerable users. Such questions are now met with reassurances that the number of penalty fines is reducing, but the financial reporting shows fines are an on-going issue as even two years after the bridge opening they continue to represent some 20% of the gross toll income.

Sources and methodology
The research approach is a case study analysing the financial statements of the contractual parties in both the public and private sectors and examining other financial and non-financial documents available in the public domain. Our research objective is to identify the complex network of inter-related organisations that procured and delivered the project, to establish the capital costs, revenue streams and traffic flows, and to examine the impacts of the scheme on users and citizens of the region. The most recent (October 2024) indications are that tolls may rise by 20% and fines may go up to £50 (Smith, 2024).

Expected contributions
The paper contributes to literature examining the equity of access to public services. It raises political questions about why this deprived region faces a tolling regime at a time when other tolled routes have become free to use. The counter account approach used seeks to make visible the costs to the users and the taxpayer, which are hidden deep within the financial statements of complex organisational networks. It shows how private companies have various sources of profit in a project including benefiting from high interest rate loans and the levying of fines. By way of contrast, it is noted that private sector companies such as Ryanair have taken a different approach by “softening penalties for customer errors” (Topham, 2013).

Forgetting Single and Double Materiality: Embracing Generative Materiality in Accounting for an Eco-Conscious and Neo-Calculative Era

Dr. Johnny O'Rourke

In its final status report, the Task Force on Climate-related Financial Disclosures (TCFD, 2023) expressed concerns about the insufficient disclosure of decision-useful climate-related financial information by companies. Addressing the concerns raised by the TCFD, this paper offers a conceptual adaptation of empirical work conducted as part of a PhD project. The study interprets the emergence of the TCFD and its derivatives—such as the Taskforce on Nature-related Financial Disclosures (TNFD) and Taskforce on Inequality and Social-related Financial Disclosures (TISFD) —as examples of cultural scripts (Robson & Ezzamel, 2023) that challenge modern expressions of accounting. Specifically, the paper challenges the normative focus of conventional accounting on historical financial information, emphasising reliability, objectivity, and quantification. Climate scenarios, a fundamental methodology embedded in the TCFD framework, require integrating financial and non-financial elements to assess future environmental impacts. This arguably signals the transition toward a neo-calculative cultural context.

Neo-calculative contexts refer to environments where traditional calculative approaches are supplemented and transformed by integrating non-calculative elements—such as ethical considerations, social impact assessments, and qualitative data. These changes raise fundamental questions about accounting boundaries, prompting a search for new methodologies that better cope with complex, immeasurable phenomena. Inspired by the Theatre of the Absurd—a dramatic genre that illustrates the futility of seeking rational meaning in illogical situations—the paper examines the absurdity of applying traditional accounting methods to complex, non-rational phenomena like climate change. It parallels the challenges accounting faces when responding to borderless issues like climate change, examining the 'absurd' elements inherent in applying traditional calculative methods to eco-conscious and neo-calculative contexts. The paper reveals that accounting language, in its current expression, is limited in its capacity to cope with the non-linear and emergent properties of contemporary environmental phenomena.

This theoretical lens helps us understand the fundamental inadequacy of existing accounting principles in addressing non-rational contexts while not necessarily resolving the inherent uncertainties present in such complex phenomena. The study draws on semi-structured interviews with 44 individuals across 16 FTSE350 organisations in the UK. The findings reveal that integrating climate scenarios into corporate strategic planning exposes the limitations of relying heavily on quantifiable metrics and standardised practices suited to an industrial-era economic landscape. Despite the TCFD's well-intentioned recommendations, inherent ambiguity persists in the concept of 'decision-useful' information when dealing with immeasurable phenomena. The complexity and interdisciplinary effort required to integrate climate scenarios underscores the critical need to reconceptualise core accounting principles, such as materiality, to remain relevant in the contemporary context.

Materiality is critical as a conceptual framework in constructing what counts as knowledge in accounting and what is disclosed in a corporate report (Edgley, 2014). While single materiality focuses solely on the company's financial implications, double materiality also encompasses the company's environmental and social impacts. Drawing from the Theatre of the Absurd, single and double materiality become redundant as they rigidly impose rational frameworks on inherently non-rational climate phenomena, highlighting the futility of control and emphasising the need for methodological innovations to cope with and recognise radical uncertainty.

Building on these insights, the paper contends that traditional notions of single and double materiality are fundamentally inadequate to address the challenges posed by climate change and other complex environmental phenomena. Instead, it introduces the concept of 'generative materiality' as a more coherent and compatible framework for the neo-calculative era.

Incorporating principles from the Theatre of the Absurd—where the more acute the experience, the more challenging it becomes to express through conventional means—this paper suggests that alternative forms of expression, such as narrative, poetic imagery, or creative discourse, may offer more effective methodologies for coping with radical uncertainty. Moreover, the current accounting standard framework, as established by the International Sustainability Standards Board (ISSB), restricts the language of accounting to financial materiality and the needs of investors. This narrow focus exacerbates the dilemma of defining decision-useful information, as it constrains what counts to that which can be quantified and measured in strictly investor-centric terms.
The concept of generative materiality emerges as a necessary evolution in accounting. Unlike single materiality, which focuses solely on financial impacts, or double materiality, which considers both economic and environmental/social impacts, generative materiality recognises the dynamic and interdependent nature of contemporary challenges. It emphasises the need for accounting to produce new understandings and responses to complex phenomena rather than merely reflecting or measuring them. Adopting generative materiality allows accounting to move beyond the limitations of traditional methods, embracing a meaningfully integrated and adaptive approach. Where dynamic materiality adjusts existing accounting thresholds to reflect changing stakeholder concerns, generative materiality transcends traditional frameworks by creating new narratives and ethical understandings to engage meaningfully with complex, unquantifiable challenges.

The research contributes to the discourse on reimagining accounting by highlighting the potential of climate scenarios as tools for moral and ethical corporate introspection. By reframing how scenarios are used in corporate disclosure—from compliance to dialogue and encouraging openness about uncertainties and assumptions—organisations can foster more meaningful engagement with stakeholders. This necessitates a cultural change within organisations and the broader financial ecosystem, embracing alternative forms of expression and communication. By adopting generative materiality, accounting can become a transformative force capable of guiding us through the complex challenges of an eco-conscious and neo-calculative era. Such a reimagined accounting practice aligns with the need for a dynamic and integrated approach to contemporary ecological issues, recognising the limitations of current tools and embracing new methods that capture the complex nature of the challenges faced. This shift is an essential step toward ensuring the relevance and effectiveness of accounting in the 21st century.

Sustainability reporting assurance - Challenges for auditors and insights from the field

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Purpose: This study explores how Sustainability Assurance (SA) is provided in light of the CSRD 2022/2464, and the challenges for SA providers to audit for whole, reliable, and balanced sustainability information.

Design/methodology: To gain insights about the SA process, issues and challenges, this study employs semi-structured interviews with the main actors involved in the SA: the assurance providers. This method enhances our understanding of how SA is developed, what skills assurors (i.e. in this paper: statutory auditors and audit firms) need, and issues emerging when carrying the SA out.

Findings: Interviews with different types of assurance service providers (big4 and other providers) enlightened about what pressures drive them to enhance SA, how to conduct SA-related processes, the challenges to develop limited and/or reasonable assurance, how to ensure high-quality sustainability audits, and the key issues related to provide homogenised sustainability audits. An institutional work lens is employed to interpret the findings. The process of SA, the need of skills, the use of dedicated standards, the emerging challenges can be explained by the stakeholders' need for trustworthy information on environmental and social issues, on the one side, as well as the introduction of legal requirements, on the other side. Thus, using an institutional work lens to focus the analysis, two forces of institutional work -i.e. stakeholders and law- are considered to explain our findings.

Practical implications: This paper contributes to a better understanding of the main issues to be addressed to enhance the quality of current and future sustainability audits. Also, it offers practical implications when adopting the Corporate Sustainability Responsibility Directive. The latter asks for sustainability assurance standards by means of delegated acts for limited assurance only before 1 October 2026 and for reasonable assurance by 1 October 2028.

Originality/value: This study contributes to unveil issues in the sustainability audit process, as well as emerging challenges faced by assurors. Also, this study extends the literature on the theme of SA quality and provides useful insights for audit firms and professional bodies about policies, standards, and procedures to be adopted to enhance quality audit.

Emotional method of the self: An exploration of professional identity

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This paper aims to provide a method to understand the self and the professional identities through emotions. In this piece, I employ an autobiographical approach to understand how my self navigates the accounting profession. Upon insights from Lacanian texts including the triad: real, imaginary and symbolic, I propose a method to understand the construction, formation and exposition of the self among Other (and other) within the profession. The symbolic element is the norms and rules we obey to socially express ourselves within a group. Language is symbolically employed to convey messages. The messages are part of the imaginary, which then lives predominantly in our unconscious but express externally through a sense of consciousness that takes a symbolic tool as language to express values, thinking and emotions. The imaginary is constantly triggered by the other (living in the imaginary) and the Other living in the symbolic. Both others are part of the identity formation of the self and the speaking being.

Identity as a form of self expression. Self is the combination of multiple identities that living in each speaking being. Sometimes the self exists only in the imaginary in silence or little words. The speaking being has a self that sometimes can be triggered by emotions living in the unconscious and sometimes known by the conscious. The self is attracted to the desires of the [O]ther. As human beings are castrated, we cannot fulfilled our desires without address the desires of the [O]ther. There is a hope, sometimes from the collective unconscious, that each self will have all the needs met. Lacan takes the route that each human being can never fulfil its desires. Castration, as Lacan (2019) describes, is not a physical but a signifier of the limitation of the human experience. We are castrated since childhood because we did not have all our desires met. Our desires were in the hands of the Other (parents, mostly ‘the mother’ figure). Therefore, our desires are never met. In adulthood, there is this expectation of meeting all the desires.

However, the individuals suffered from this initial lack. Humans, then, carry this imprint as part of the whole life experience. The third element is the real. Real is the network of possibilities of manifested realities. These realities live in the conscious or unconscious. The realities are constructed by each speaking being depending on the manifesting desires. Lacan (2016) presents a new concept that has the ambition to connect this triad. Lacan therefore illustrates the triad through Borromean rings combined with the fourth element (sinthome). From a theoretical perspective this attempt is possible, however, these elements are not stagnant in a life of a speaking being than it might be seen in a figure. The triad elements fluctuate as the self navigates between the conscious and unconscious.

The proposed method comes along with the objective to provide insights on how these elements connect within their own limitations by knowing consciously the self and the unconscious reflection through emotions. In this emotional paper, I aim to (re)collect my self from the experiences in the profession. These recollections and stagnated memories came from the emotions living in my self. My self is triggered by emotions which carries elements of the imaginary, the real, symbolic and the unconscious triggered and understood by my emotions. The importance about emotions in the accounting profession means to deeply understand the intricacies of the praxis and the perceptions of required emotions.

There is a sparse literature addressing emotions, identities and profession. Drujon d’Astros et al. (2024) suggest that emotionality and sensitivity help to keep academics to be grounded and impactful while mobilising theories. The reflexive papers of Haynes (2006, 2008, 2011, 2023) illustrate a shifting focus towards the individual perceptions and experiences rather than describing facts as ‘it is'.

However, many researchers have ignored the 'I' – individuals and identities of the self. Accounting as other professions is enacted by emotions from individual constructions through templates of 'affective technology' (Boedker & Chua, 2013) that sustains organisational and powerful connections among Others. In Drujon d'Astros et al. (2024)'s work, the emotions around feelings of shame of three ethnographical researchers provide a certain discomfort including how these feelings were managed at work. Ahuja et al. (2019) have noticed that junior architects employed emotions to deflect from their precarious work. As instigated by Repenning et al. (2021), the 'emotional turn' is yet to be discovered in the accounting literature considering all the true colours of emotions. We do have glimpses here and there about emotions and many types of emotions. However, there are plenty of emotions to uncover from not simply naming them but uncovering the network of individuals' feelings and organisations' actions. This authobiographical piece has a back-and-forth approach with a non-specific end and start because emotions operate fluidly. More precisely, emotions have been guided silently many researchers without being properly placed at the spotlight.

I argue three main reasons for the 'left out' approach to emotions from the literature. First, I found that a constant denying the emotionality of professionals, which is not a isolated matter for the accounting profession. Second, accounting practices have technologies focused on the economic outputs, massively ignoring the oppressions (Dillard, 1991). Third, emotions are difficult to convey clear messages, making even harder to control the profession and its mechanisms of power (Foucault, 1997). The structure of the paper begins with the importance of emotions in the accounting profession, then I delve into the emotional methods, an overview of the method of this paper, followed by the reflections on the imaginary, real and the symbolic elements. I add then the fourth element on how the triad converse with themselves and the versions of my self. Finally, a summary of the proposed method and the final concluding comments.

Big Pharma Playing Gods: The Price of a Child's Life and the Accounting of Death in Gene Therapy

Alexandra Middleton, Oulu Business School

This article investigates the ethical, economic, and regulatory issues surrounding gene therapy treatments for life-threatening childhood conditions, focusing on the controversial role of big pharmaceutical companies in pricing and access to these groundbreaking therapies. Spinal Muscular Atrophy (SMA) is a rare genetic disease that affects the nerves in the spinal cord, leading to muscle weakness and loss of movement. It can be fatal, with approximately 50% of infants with the most severe form of the disease not surviving beyond the age of two. Gene therapies targeting conditions like Spinal Muscular Atrophy (SMA) offer transformative potential by directly addressing genetic causes, and, crucially, these treatments must be administered before a child's second birthday to prevent irreversible progression of the disease. However, with prices as high as $2.1 million for a single dose, access remains restricted to those with significant financial resources or comprehensive insurance coverage, raising questions about the ethics of "pricing a child's life" and the boundaries of corporate responsibility in healthcare.

This study examines Zolgensma, a Novartis drug approved in 2019 for treating Spinal Muscular Atrophy (SMA). A single dose can cure SMA by delivering a functional copy of the SMN1 gene, which is essential for muscle function. However, data manipulation during the approval process has raised significant concerns, undermining public trust and highlighting flaws in regulatory oversight. Adding to ethical concerns, Novartis established a lottery system for distributing free doses of Zolgensma in countries without approval (Dyer, 2020). For families facing life or death due to SMA, access to this essential therapy hinged on random selection. This approach placed significant emotional strain on families and faced widespread criticism for exposing ethical flaws in crisis access models based on chance. It ignited broader debates about fairness and corporate responsibility, especially given the high cost of therapy.

Using the theoretical framework of "accounting for death", this study confronts the moral implications of such pricing by Big Pharma. The exploration of death within the accounting literature reveals its multifaceted nature as a socially constructed phenomenon. Historical analyses illustrate how institutions, including military, medical, and welfare organizations, have employed calculative practices to transform death into a transactional event. For instance, practices such as commodifying corpses for anatomical studies and the financial reporting of work-related fatalities underscore the role of institutional accountability in addressing death ("Accounting for Death: An Historical Perspective," 2023). The concept of "necroaccountability" further deepens this discourse, emphasizing emergent accountability relationships concerning the "former self" or "future corpse," while critiquing traditional accounting frameworks for their inability to encapsulate the full scope of death (Moerman & van der Laan, 2023).

Additionally, Van Brussel and Carpentier's work on "The Social Construction of Death" highlights cultural variances in mourning and grief, positing that societal narratives significantly shape our perceptions of death. Their interdisciplinary approach reinforced the understanding of death as contextually bound and influenced by cultural practices. Similarly, Moerman, Lee, and van der Laan (2022) assert that accounting history literature has insufficiently addressed death, often treating it merely as a transactional occurrence or overlooking the need for accountability regarding death. This literature collectively emphasizes the need for a broader understanding of accounting practices related to death, urging a re-examination of how these practices influence societal views and policies concerning mortality and healthcare access.

This study uses various sources to analyze the pricing dynamics and sales performance of Zolgensma within the context of accounting for death, particularly in relation to the pharmaceutical industry and the ethical implications of gene therapy. The primary sources include annual reports produced by Novartis and other relevant public disclosures, such as Environmental, Social, and Governance (ESG) reports, spanning 2018 to 2023. Additionally, media discourse and government statements were integrated into the analysis to provide a comprehensive view of the discussions surrounding Zolgensma and its implications for healthcare access and accountability.

The analysis of annual reports indicates that while Zolgensma's specific pricing details are not disclosed, although the exact number of doses sold is unspecified, the reports detail Zolgensma's sales revenue, which grew from USD 361 million in 2019 to USD 1.4 billion by 2021, remaining stable in 2022. Projections suggest that the global market for spinal muscular atrophy treatment could reach USD 19.5 billion by 2031. This underscores the ethical complexities of translating the value of life into financial terms and the responsibilities of pharmaceutical companies to ensure access to essential treatments for children.

Media discourse reveals that Zolgensma, one of the world's most expensive gene therapies, has led parents to pursue crowdfunding to secure treatment for their children before critical age limits are reached. This reliance on public fundraising underscores the urgent need for access to life-saving therapies and increases pressure on governments to finance treatment prior to official approval. Responses from governments vary: while some implement provisional funding schemes, others resist pre-approval reimbursements and fear unsustainable precedents (Paun, 2019). These concerns highlight the ethical dilemmas of balancing immediate life-saving needs with the long-term sustainability of healthcare budgets.

This article underscores the implications of allowing market forces to determine life and death, advocating for a reimagined framework within the pharmaceutical industry that addresses the "accounting of death" and prioritizes equitable access to life-saving innovations.

Accounting and Ideology: A Literature Review

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Erica Pimentel, Smith School of Business
Kathleen Makale, Chartered Accountants Australia and New Zealand
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The purpose of this paper is twofold. First, it examines the literature at the intersection of accounting and ideology, focusing on its overall landscape rather than specific areas of the accounting literature. Second, it challenges the dominant ideological paradigms by highlighting the marginalization of less-mainstream ideologies and groups in accounting. Based on a thorough review of 253 papers selected based on specific criteria, we found that accounting literature mobilizes four main theorists, namely Thompson, Eagleton, Ricoeur and Gramsci, and mobilizes these theorists in common ways. While other theorists are used, their works are scattered and tend to emerge around using ideology as a framework of understanding, as a form of moral reasoning or as a form of social-ideological control. We argue that activism is a powerful tool for challenging prevailing ideologies and call for ways to incorporate existing ideology research into fields that have been understudied through initiatives such as those outlined in "Opening accounting: a Manifesto" (Alawattage et al., 2021) or "The Queering Accounting Manifesto" (Ghio et al., 2023).

"You are dressed; I am nearly stripped – who will keep me covered?"

Sharmin Shabnam Rahman & David Yates, University of Sheffield

The prevalent market trend for outsourcing apparel production to developing countries is primarily driven by the availability of inexpensive labour and lower standards regarding social and environmental matters (Allwood et al., 2006). Consequently, global brands, continuously seeking the most economic labour costs across different countries, have found Bangladesh an appealing destination, particularly following China's rise in relative wage amounts (Manik, Yardley & Dhaka, 2013). On one hand, global supply chains are perceived as influential drivers of 'development' and poverty reduction in developing nations, offering employment opportunities for local workers and contributing to economic growth. However, significant disparities exist in the working environments within this global distribution of labour, characterized by meagre wages, precarious working conditions, inadequate labour and environmental regulations, and discrimination. The prevalence of weak governance structures and labour exploitations is widespread in the global south, which is the primary source of inexpensive labour (Alamgir and Banerjee, 2019). While Bangladesh has previously responded affirmatively to international pressure concerning the reduction of child labour and the enhancement of health and safety conditions, current international scrutiny is also on the rights of workers to organize and collectively negotiate their wages (Yardley, 2012). central aspect of labour rights revolves around ensuring not just the payment of minimum wages but the implementation of a living wage instead of a mere minimum threshold. While these low wages contribute substantial profits for global brands, more than four million workers in Bangladesh's clothing industry often earn incomes below the living wage. In a study by the Bangladesh Institute of Development Studies (BIDS), they called for the contribution of global buyers and retailers to get better working conditions so that workers can make a living, saying that buyers and retailers capture 75-88% margins over the retail price of an apparel item.

Furthermore, an NYU report in 2015 highlights that the Ready-Made Garment (RMG) industry in Bangladesh exhibits the presence of three categories of manufacturers: direct, indirect, and informal. Within global production networks, manufacturing is outsourced through contracting and subcontracting to low-wage countries, lacking formal employment associations or contracts between buyers and individual workers. This contracting and subcontracting structure progressively diminishes profit margins at each link in the chain, exerting additional pressures to reduce production costs. Consequently, this leads to lower wages, unfavourable working conditions, and a decline in accountability and transparency (Alamgir and Banerjee, 2019). As an illustration, polo shirts manufactured in Bangladesh for $5.67 each are retailed in Canada by global retailers for $14, with certain workers receiving only 12 cents for each shirt they produce through networks of subcontractors in the supply chain. (Labowitz and Baumann-Pauly, 2015). Why should workers in the garment industry endure inadequate wages and unfavourable working conditions while their efforts contribute to the extraordinary profits of global brands? The creator of Zara is one of the five wealthiest individuals globally, amassing a personal fortune of around $54 billion.

In September 2018, the Bangladeshi government took a step to increase the monthly minimum wage for garment workers, marking the first adjustment in five years after the Rana Plaza collapse in 2013, raising it to Tk 8,000 (USD 96) from the previous Tk 5,300 (USD 63). However, numerous garment workers expressed dissatisfaction with the raise, as workers' rights organizations and trade unions had advocated for a minimum of Tk 16,000. In 2023, the minimum wage for garment workers in Bangladesh is undergoing its first revision in five years. Unions in the country are urging for an increase in the minimum wage to 23,000 Taka per month. The government has concluded that Tk12,500 (USD 114) will be the minimum wage for garment workers starting from 1st December 2023, dismissing the request for an increase put forth by various labour organizations

This paper investigates the implications of a living wage for employees/workers in global supply chains and examines the various factors contributing to income inequality within Bangladesh's global fashion industry supply chains. By conducting 28 interviews with stakeholders, this study also assesses strategies to ensure fair and liveable wages in the global south and generate policy advice for relevant stakeholders. While Bangladesh's Ready Made Garments sector has previously responded affirmatively to international pressure concerning the reduction of child labour and the enhancement of health and safety conditions, the focus of current international scrutiny is also on the rights of workers to organize and collectively negotiate their wages (Anner, 2019). Our primary findings suggest a significant increase (56%) in the minimum wage. However, there is some lack of accountability, over-dependency on checklist kind certifications, tokenism in terms of labour unions, an expectation to bear the cost of compliance by the supplier and a tendency to pressure the global south on lowering the cost without increasing the price by the global north. Consequently, there is a need for all stakeholders to take responsibility, ensuring accountability and involvement in the process of due diligence in the supply chain, and come together to create a single all-stakeholder platform for open and detailed discussion to keep the sector sustainable.

Accounting and Segregated Housing in England: A study of the 'poor door' phenomenon

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This paper explores accounting's involvement in societal problems by focusing on the 'poor door' phenomenon in social housing in England as a case of spatial segregation. To do this, it adopts a thinking with theory approach which plugs in theoretic concepts of 'the door' and 'the right to the city' to data from various sources including interviews, focus groups, artworks, social media feeds and newspaper articles. Our findings highlight how landlords and developers use accounting as a tool to perceive the status of their customers which in turn influences how powerful individuals and groups influencing the enforcement of segregation. Accounting is also shown as normalizing housing market failures although a more compassionate and intelligent accounting which is infused with care for the 'other' is envisioned. Finally, the idea of GeoVisual counter-accounts is developed.

Counter-Accounting as a Tool for Exposing Socio-environmental Externalities: An Analysis of the Financing of Deforestation Activities in the Amazon

Adriana Rodrigues Silva, Santarém Polytechnic University

Background: Deforestation in the Amazon and its socio-environmental eDects are central to global debates, reflecting the tension between economic exploitation and the need for environmental preservation. Financial institutions supporting agricultural and logging activities in the region contribute directly or indirectly to ecosystem destruction and adverse impacts on local communities (Greenpeace Brazil, 2024). The report Bankrolling on Extinction, published by Greenpeace Brazil and videos posted on YouTube critically expose the eDects of these practices.

Employing counter-accounting, Greenpeace provides an analysis that extends beyond economic outcomes to include these financings' environmental and social consequences, challenging conventional narratives and advocating for greater transparency regarding the impacts of financial operations.

She (2023) analyses how NGOs use social networks to broaden the reach of counter-accounts and mobilise support for environmental issues. In the Amazonian context, the counter-accounting presented in Greenpeace Brazil's videos and reports is positioned to raise awareness and foster social engagement around financial practices that overlook their socio-environmental consequences.

Objective: This research aims to analyse the socio-environmental externalities associated with financing deforestation activities in the Amazon, focusing on the content of the report Bankrolling on Extinction and the videos published by Greenpeace. It seeks to use counter-accounting to expose these externalities, which often do not appear in conventional financial reports, and to assess how the dissemination of counter-accounts, primarily through YouTube videos, can influence public opinion and press for greater responsibility on the part of financial institutions.

Methodology: The research methodology combines documentary and content analysis, focusing on the Bankrolling on Extinction report and Greenpeace Brazil's videos on YouTube. First, we will conduct a detailed analysis of the report data to identify the main financial institutions involved and the socio-environmental impacts associated with their financing. Next, we will analyse the videos' content to understand how Greenpeace employs audiovisual narratives to inform the public and increase the visibility of environmental issues.
The study will also adopt She's methodological model (2023), which examines using counter-accounts on social networks to engage stakeholders. The research will assess the reach and engagement of YouTube videos, observing the impact of the messages on public opinion and stakeholder behaviour. This approach will enable an exploration of the potential of audiovisual content in amplifying counteraccounting and raising awareness about the impacts of financial operations on the environment.

Expected results: Analysis of the Bankrolling on Extinction report and Greenpeace videos is anticipated to reveal a significant diDerence between the information in the financial reports and the data presented in the NGO's audited accounts. The Greenpeace material is expected to highlight externalities such as deforestation, loss of biodiversity, and impacts on local communities, providing a broader perspective on the environmental damage associated with the funding.

It is also anticipated that Greenpeace's YouTube videos will mobilise public support and increase pressure on financial institutions. Social media engagement analysis should demonstrate that combining data and visual content enhances public awareness. In this way, the study may suggest that audiovisual narratives play a relevant role in raising the profile of environmental issues and strengthening social demand for a more conscious and responsible economy.

Social Implications: This research's social implications include strengthening civil society's engagement in preserving the Amazon and holding financial institutions accountable for their environmental impacts. Greenpeace's Bankrolling on Extinction report and videos reveal the financial sector's role in deforestation and encourage reflection on the role of individuals and institutions in environmental preservation. The disclosure of counter-accounts via social media provides the public access to relevant information about the consequences of financial practices and supports the movement favouring environmental protection.

The research further underscores the importance of counter-accounting as a tool for mobilisation, aligning with studies by George et al. (2023), who highlight the ability of these accounts to promote transparency and social engagement. In this regard, the study can contribute to a more informed and active society in the defence of natural resources, helping to foster more sustainable corporate policies and practices.

Originality: This research's originality lies in its approach of combining counteraccounting with digital platforms, such as YouTube, to engage the public. Focusing on the Bankrolling on Extinction report and Greenpeace videos, the proposal offers a perspective on how audiovisual narratives can enhance the impact of counteraccounting, promoting public awareness of environmental issues on a larger scale. This integration of critical accounting and digital media aims to present environmental data in a way that is accessible and meaningful to society.

The study also contributes to the field of critical accounting by proposing a model that explores the potential of social media and videos in disseminating counteraccounts, as suggested by Tweedie (2023). By examining how Greenpeace employs counter-accounting to challenge corporate narratives and engage the public, the research brings a fresh perspective to environmental accounting, highlighting the role of digital media in advancing transparency and corporate responsibility.

Can Technology Rescue an Imperfect Accounting Object? The Ownership and Trading of Voluntary Market Emissions Offsetting Credits in the Aviation Industry

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Yuval Millo, Warwick Business School
Dionysios Karavidas, Queen's University Belfast
Phil O'Reilly, University College Cork

Using the concepts of accounting objects (Power, 2015) and a biography of objects (Appadurai, 1988; Kopytoff, 1986), and building on the presentation of early empirical findings from this research in the 6th AAE conference (Panourgias, Karavidas, Millo, & O'Reilly, 2024), the proposed presentation analyses voluntary market greenhouse gas emissions offsetting credits as incomplete accounting objects and explores the potential of technology to address the incompleteness of these objects in terms their ownership and trading by the aviation industry. This is done by examining how a proposed private blockchain-based trading platform sought to overcome the problems of the integrity and functionality of these credits as accounting objects.

Development of the seabed mining industry within the exclusive economic zone of the Cook Islands

Gareth Chapman, Cardiff University

My research is centred upon the development of the seabed mining industry within the exclusive economic zone of the Cook Islands. In particular, I am concerned with the discourse surrounding the development of this industry and the manner in which marginalised stakeholders including nature are represented within this discourse. This research is embedded with the insights of extinction accounting, a framework which seeks to not only prevent the loss of species associated with many corporate practices, but to discharge accountability to the parties affected by this activity (Atkins and McBride 2023). These parties include the natural world, which is viewed through a deep ecological lens as possessing intrinsic value that should be represented within the accounting discourse, whilst also including other marginalised stakeholders such as Indigenous communities whose voices have long been excluded by accounting frameworks (Atkins 2018; Fukofuka et al. 2023; Norris et al. 2024).Therefore, when considering the development of a new industry such as seabed mining, which within the context of the Cook Islands has the potential to transform not only the economic context but also the natural habitat, it is important that all parties within the region are granted the right to hold mining organisations accountable and to have their perspectives represented.

In beginning this study literature was reviewed relating to the practice of seabed mining and the current state of its development globally with particular concern granted to the discourse surrounding the potential impacts of this activity. In turn, further literature was reviewed surrounding the development of this industry within the context of the Cook Islands that also considered the social structures and institutions that have shaped the development of this industry within the Islands. Additionally, further literature related to Indigenous accounting was reviewed that influenced a desire to place 'the future of Indigenous accounting within the hands of Indigenous peoples' (Finau and Scobie 2022 p. 76). Therefore, in accordance with this perspective, this research project does not seek to identify a singular 'correct' understanding of accounting for Indigenous peoples and their Nations but instead seeks to understands the perspectives held within discourse and to highlight those that have been silenced by mainstream accounting practices.

In supporting the above perspective, this project utilises situational analysis and a postmodern framing that is intended to reveal the sites of contested meaning and structures that shape the discourse of deep seabed mining within the Cook Islands. This is conducted with data gathered from both secondary multimedia sources and interviews that have been performed as part of this research project. The desire to understand the dynamics of discourse in this situation and to further reveal the sites of contested meaning is based upon a desire to understand the perspectives that shape this situation as part of a 'contested issue-based accounting' (Tregidga and Milne 2022). This project has so far begun to produce findings related to the positions taken within the situation as well as producing the situational maps that allow for the consideration of the connections between elements in the situation. Therefore, through the analysis of these findings and maps it is hoped that further insight into this situation will be granted whilst also identifying the key concerns that an accounting system must satisfy in the context of the Cook Islands deep seabed mining industry.

The theatrical and anti-theatrical dimensions of NGO reporting practices

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Roel Boomsma, University of Sydney

This paper examines the rising focus on 'impact' within NGO accounting and accountability, contextualising it within the broader movement toward evidence-based policy and knowledge society demands. The adoption of impact assessments, often rooted in scientific principles and quantitative metrics, has led to a "management for results" approach that emphasises measurable outcomes. However, this impact-centric framework is not without criticism. Scholars argue that it fosters funder-driven, narrow interpretations of impact, potentially overshadowing NGOs' broader social objectives, such as community engagement, advocacy, and political mobilisation. While impact measurement may satisfy hierarchical accountability requirements, it risks reductive simplification, particularly of 'soft' social outcomes. While accounting research has explored these challenges associated with measuring the impact of NGO activities, relatively little attention has been afforded to how and why impact information is being communicated to external audiences. Through a case study involving twelve international development NGOs, this study shifts focus to the use by NGOs of different strategies and mediums to communicate information about their performance or impact. Recognising that NGOs utilise diverse channels—including social media, funding appeals, and videos—beyond traditional annual reports, we propose that these practices serve as performative storytelling, shaping public perceptions of social issues. Drawing on the concepts of theatricality and storytelling, the study explores how NGO reports cultivate a humanitarian imagination, engaging audiences as sympathetic witnesses and potential agents of change. This work contributes to accounting literature by broadening the understanding of NGO reporting as an active, moral engagement tool rather than a mere conduit of historical information.

Specifically, the paper explores the narrative conventions employed by NGOs in their external communications. Drawing on theories of dramaturgy (Czarniawska, 2004; Gabriel, 2000) and moral discourses of suffering (Boltanski, 1999; Chouliaraki, 2013), the analysis highlights how different plot structures serve to evoke varied emotional responses from audiences, shaping the ethical and affective dispositions toward humanitarian action. Through our NGO case studies, the paper illustrates the emotional effects of heroic, tragic, and grateful narratives while problematising their potential to desensitise audiences through commodification and repeated "theatrical staging" of suffering (Chouliaraki, 2013). The concept of anti-theatricality is introduced as an alternative narrative framework aimed at reducing the "othering" effect of conventional NGO storytelling, advocating for a shift towards more complex and unmediated portrayals of humanitarian work. By interrogating the ideological and ethical implications of these dramaturgical conventions, this paper contributes to critical debates on the narrative strategies in NGO reporting and the role of storytelling in reinforcing or resisting global power dynamics.

In particular, the paper explores the role of anti-theatrical practices in NGO reporting, positioning these practices as alternatives to traditional theatrical representations that often shape narratives in NGO reporting. Anti-theatricality, by rejecting mimetic constructs like staged performances and prescriptive storytelling, introduces a more diegetic mode of representation, aiming to communicate complexity, ambiguity, and messiness rather than conclusive narratives. Drawing on Puchner's (2002) concept of diegetic practices, the study examines how certain NGOs employ agenda-less platforms and descriptive narratives to present "messy stories" that foster reflective, rather than directive, engagement from audiences. The paper investigates how NGOs guide supporters from emotional appeals to reflective engagement within supporter journeys. This research contributes to the literature on NGO reporting, showing how diegetic storytelling can encourage audience agency and foster an unmediated connection to complex realities of social issues, moving beyond traditional, normative modes of storytelling.

Annual Report Maps for Propaganda: A British Colonial Case

Niamh Brennan, Christopher Napier and Sean Power

ABSTRACT TO FOLLOW

ACCOUNTING INSCRIPTIONS AS MEDIATING INSTRUMENTS UNDER SUPPLY CHAIN UNCERTAINTY: PATHWAYS TO RISK MANAGEMENT

Amalie Ringgaard & Michelle Carr, University College Cork

Purpose: The purpose of this paper is to understand the role that accounting inscriptions play in managing and mediating uncertainties among distributed supply chain actors in response to an exogenous risk.

Research Design: An exploratory comparative analysis is conducted in three large multinational food companies, each of which faced serious supply chain challenges due to the threat of Brexit. Brexit refers to the UK's decision to leave the EU following a referendum, leading to negotiations and changes in trade between the UK and the EU.

Findings: The findings reveal three distinct supply chain mediating pathways depending on calculative cultures in the central supply chain companies. We observe risk talk being used where the company priority is to mediate actions from suppliers and the government. Where the priority is mediation across various supply chain actors, risk tools are integrated with risk talk to enable cohesive discussions. Finally, where the focus is on internal mediation between the finance and supply chain procurement functions, familiarity with risk tools makes this method central for mediation.

Originality: The authors take a comparative ex-ante field study perspective to (1) contextualise company judgements in a supply chain uncertainty setting, illustrating the role of a crisis in shaping how each company adjusted its accounting inscriptions to act as mediating instruments and (2) theorise the findings by showing how a wide set of accounting inscriptions can encapsulate various rationalities and how risk tools and risk talk can be used and combined in stimulating inter- and intra-organisational mediation.

On the other side of the shore: accounting in the Marajoara Rivers

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Accounting, as known today, was formally systematized with defined rules and principles, especially from the Renaissance and Luca Pacioli's work in the 15th century. However, historical and archaeological research indicates that primitive societies already used methods to record and manage resources (Mattessich, 1994). The presence of accounting practices in ancient communities, before formalization, suggests that accounting is a natural response to human needs for resource organization and management. Jayasinghe and Thomas (2009) observed accounting in the daily life of an indigenous fishing community, concluding that accounting knowledge is culturally based.
The individual's experiences in various contexts, including their personal trajectories, shape how they practice accounting (Fukofuk, Scobie, & Finau, 2023). Mustafa (2009) emphasizes that interpreting accounting within its context reveals its true meaning and relevance. Research by Pratama, Prastiwi, and Ardianti (2019) found that tribal fishermen passed accounting practices down through generations, showing that this knowledge is not only technical but also cultural, integrated with local traditions.

Academic accounting knowledge may not fully capture practices in environments it does not reach. Mustafa (2009) argued that, in such cases, accounting is incomplete without local "accounting knowledge" to provide full understanding. Recognizing accounting as situated knowledge means seeing it as part of daily experience, often unnoticed (Mustafa, 2009). Associating traditional and academic knowledge helps view accounting as a practice emerging from everyday life.
In Brazil, traditional communities have unique social structures, using territories and natural resources to sustain their cultural, social, religious, and economic existence through knowledge passed down over generations (Decreto 6040/2007). This accumulated memory supports their activities and survival (Fernandes & Fernandes, 2015). Their practices and knowledge also preserve cultural heritage and the environment (Hill, Nates-Parra, et al., 2019).

Understanding accounting in context requires moving away from perspectives limited by external realities or non-specific knowledge systems (Porto-Gonçalves, 2005). This leads to the research question: how do accounting practices in traditional communities connect with the practices of inhabiting the land?

Adopting the view that accounting science is shaped by social interactions (Mildayanti, Antong, & Usman, 2023) implies that knowledge is influenced by individual perceptions, experiences, and contexts. Cupani (2004) notes that human interaction with natural and social reality prevents knowledge from being an exact replication of objects. Knowledge inherently reflects the cognitive subject and their bio-social background.

Studying accounting practices based on local wisdom is an effort to preserve it as traditional knowledge (Mildayanti, Antong, & Usman, 2023). Traditional communities are culturally rich, with knowledge and practices passed down through generations, shaping identities and unique ways of life. Meanings attributed to practices and words can vary depending on the locality.

This research aims to understand the meanings traditional communities attribute to accounting and how these meanings shape the intelligibility of accounting practices. To address the research questions, ethnography will be used to capture the phenomenon through participants' perceptions, beliefs, meanings, and attitudes. Data will be collected in situ, within the community, through participant observation for a deep understanding of how accounting practices are constructed and experienced, enabling detailed social and economic analysis.

A phenomenological method, supported by semiotics (Lanigan, 2013; Lanigan, 1997), will be used for data analysis. Language will be the primary tool to grasp the meaning participants attribute to their experiences. Lanigan (1997) outlines three progressive steps for phenomenological analysis:

- Phenomenological description: Focuses on discourse as a system of signs and involves collecting and presenting participants' lived experiences in detail, capturing the essence without interpretation.
- Phenomenological reduction: Seeks the deeper meaning of experiences, focusing on the most significant participant descriptions. Known as "epoche" or "bracketing," it involves suspending researcher beliefs to observe the phenomenon without bias.
- Phenomenological interpretation: Analyzes data to identify underlying meanings and structures, understanding how meanings are perceived and expressed.

Data collection will occur from June 2025 to April 2026 through field immersion in traditional Marajó Island communities, using participant observation, interviews, and documents like notebooks.