Social accounting in the context of profound political, social and economic crisis: the case of the Arab Spring

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Abstract

Purpose – This paper explores how social accounting operates in the context of profound political, social and economic crises. Specifically, it examines how companies constructed strategies of action to produce and organise social accounting practices under different socio-political and economic contexts prior to and after the Arab Spring.

Design/methodology/approach – The paper draws on Swidler's theory of "Culture Toolkit" and 43 semi-structured interviews with 17 firms and their stakeholders in the Arab region.

Findings – The study argues that context influences social accounting practices by shaping a cultural toolkit of habits, skills and styles from which companies develop their social accounting related strategies of action. During "settled" periods, companies draw on resources to develop their social accounting practices whilst they seek knowledge and feedback on boundaries and expectations of the socio-political and economic contexts. During "unsettled" periods, companies begin to adopt highly organised meaning systems (i.e. ideologies) from which new ways and methods of social accounting practices are deployed.

Originality/value – The paper contributes to the extant literature by providing insights into social accounting practices in the under-explored context of the profound political, social and economic crises that followed the Arab Spring. In addition, we introduce Swidler's Culture Toolkit theory to the accounting literature.

Keywords Arab Spring, Context, Culture toolkit, Social accounting, Crisis

Paper type Research paper

1. Introduction

Prior research on social accounting was mostly carried out in the context of developed countries, which have experienced a relatively stable socio-political environment (see for e.g. Gray et al., 1995; Deegan, 2017; Beattie, 2014). Within such research contexts, organisations and industries might have encountered a degree of disruption, but the wider political, social and economic environments of most of these countries have remained relatively stable since the Second World War. Such political and social stability is less often the case in developing countries, which have been more prone to revolution, civil war and other types of profound political and social crises. Whilst social accounting research has been conducted in developing countries that exhibit somewhat unstable environments (see for e.g. Belal and Owen, 2015; Kamla, 2007; Belal et al., 2013), little is known about how social accounting operates in the context of profound political, social and economic crises.

We address this issue by exploring how social accounting changed in the period prior to and after the Arab Spring. According to the Oxford Dictionary, the Arab Spring was "a process or period of political or cultural liberalization in the Arab world ... a series of anti-government or pro-democratic uprisings and demonstrations in various countries in North Africa and the Middle East, beginning in Tunisia in December 2010" (OED, 2019). This event has changed political regimes to various extents in the Middle East and North Africa (MENA) region, leading to political and economic transitions and changes in public sentiment (WEF, 2016). The Arab Spring, thus changed institutions, contexts and other forms of socioeconomic structures in the MENA region (Malik and Awadallah, 2013). Our specific research question

is "how did Arab companies construct strategies of action to produce and organise social accounting practices prior to and after the Arab Spring?"

Drawing on Swidler's (1986) Culture Toolkit theory (CTT), we conceptualise social accounting as strategies of action. Originating from sociology, Swidler's theory has been employed by a range of studies to comprehend corporate behaviours and decision-making processes (e.g. Fine and Hallett, 2014; Leonardi, 2011). In this paper, we explore how culture can play different roles in influencing and shaping strategies of action in the settled period prior to the Arab Spring, and the unsettled period after the Arab Spring. We find these concepts beneficial in clarifying the tacit nature of the complex relationships between the companies and their stakeholders and the role social accounting plays in revealing or obscuring those relationships.

This study includes 17 Arab companies and their stakeholders via 43 semi-structured interviews. The companies comprise a sample located in four countries in the MENA region: Egypt, Tunisia, Jordan and Morocco. These countries and their people have a strong, shared sense of culture and history, which is influenced by the region's complex socio-political landscape. Following the Arab Spring, companies in the region embarked on a process of justifying their existence after a key political and economic stakeholder disappeared from their corporate management and ownership structures (i.e. the political and economic connections with the previous state regimes) (Diwan et al., 2013). The context within which social accounting was practised underwent a profound transformation, which included changes in key stakeholder relationships (e.g. with governments, head of states and NGOs) and their power and influence in society (Malik and Awadallah, 2013).

Our study provides both empirical and theoretical contributions. The principal contribution of this study lies in the examination of a rich empirical site – the Arab Spring and its associated unstable context. We respond to the call for contextual studies (see Tilt, 2016, 2018) by examining an under-researched but empirically rich context. Prior social accounting studies (see for example Gray et al., 1995; Deegan, 2017; Beattie, 2014) were conducted in a relatively stable context. Our examination of the Arab Spring context, which went through significant socio-political crises, has enabled us to report some new empirical findings which includes, inter alia, social accounting practices to be led by a bottom-up approach in post-Arab Spring with "emancipatory" potential (Osman et al., 2020). Under such circumstances, social disclosures are perceived as either irrelevant due to broken trust in the companies, or inappropriate, having negative impacts on the companies due to being out of line with the contextual changes taking place. We argue that these findings are quite unique to the context under examination. They stand in contrast with the previous findings in the social accounting literature (see for e.g. Campbell, 2000; Cho, 2009; Patten, 1992; Strand, 2013).

Theoretically, in our endeavour for understanding social accounting in the unstable context of the Arab Spring, we found Swidler useful in that it helped to shed light on the importance of context, and of linkages between culture and context, in developing our understanding of social accounting. Doing so enabled us to introduce a new theoretical framework to the social accounting literature. We thus respond to recent calls in this literature to use previously untried theories from other interdisciplinary fields (see for e.g. Thoradeniya et al., 2015; Unerman and Chapman, 2014). Examining the development of social accounting in the profoundly unstable context of the Arab Spring allows us to explore how companies mobilise social accounting as strategies of action to produce and organise their social accounting practices under different contextual settings – pre- and post-Arab Spring. Drawing on Swidler (1986), we categorise these two periods as settled and unsettled contexts respectively. During

these two periods, we observe that in the process of constructing various strategies of action different ideologies are at play and identify different configurations in the cultural toolkit of habits, skills and styles. We also argue that the whole social accounting exercise and the related dynamics are, in turn, influenced by the surrounding social, political and economic contexts in which companies operate. Our analysis enables identification of how meaning systems (i.e. ideologies) are deployed in shaping social accounting in different contexts. We distinguished between (1) a settled period where ideologies can go underground to pervade social accounting practices and gradually blend to create "what is true", and (2) an unsettled period in which ideologies can play more complex roles in shaping and constructing social accounting. Finally, we contribute to the wider social accounting literature through providing an understanding of how companies respond to contextual changes by configuring different cultural tools at their disposal. This understanding reveals that companies adapt to contextual heterogeneity.

In the next section, we explain the theoretical framework adopted in this study, followed by a discussion of prior research in section three. The fourth section of the paper describes the research methods adopted in this study, including data sources and data analysis methods. The fifth section reports the key findings of this study under two broad theoretical categories – the settled and unsettled contexts of the Arab Spring. We discuss our findings in section six, and section seven provides concluding remarks as well as future research directions.

2. Using Swidler's framework to understand social accounting under changing contexts

CTT framing is based on a broader literature in cultural sociology and contains pivotal assumptions about the extent to which culture influences action (i.e. Weberian social action) by providing widely accepted values towards which action is directed (Geertz, 1973; Keesing, 1974; Hannerz, 1969). Swidler suggests that this relation between culture [1] and action is formed via, what she describes as, a "toolkit". The term toolkit refers to a repertoire of habits, skills and styles (i.e. tools for solving practical problems and navigating their environment) from which one can construct "strategies of action", which Swidler (1986) defines as "ways of ordering action through time" (p. 227).

We conceptualise social accounting as strategies of action, which comprise scaffolding for companies to create and organise different social accounting practices. For instance, companies trying to establish political and economic positions within the pre-Arab Spring regimes would associate themselves with politically connected NGOs, prestigious social programmes, and signal their loyalty and devotion to those authoritarian regimes. In such a context, certain choices made sense, whilst specific culturally shaped styles, skills and habits were seen to be advantageous. Construction of these strategies can be stimulated by ideologies and requires different configurations of the cultural toolkit depending on the context in question – settled and unsettled. Table 1 summarises and clarifies the key terms of our theoretical framing. Swidler argues that actions should be integrated into larger assemblages, calling them "strategies of action" (Swidler, 1986, p. 276). Culture and cultural structures such as socio-political and economic contexts play key roles in shaping human capacities, which are then used to construct these strategies of action. Swidler uses the term "strategy" here in an unconventional sense, referring to a general method of producing and organising action, through which several goals can be reached [2]. Therefore, strategies of action incorporate and depend on practices, attitudes, awareness and views of the world (Swidler, 1986). Further, Swidler suggests that to examine culture's underlying effects, the

focus should not be on the action itself but rather on the "strategies of action", which comprise of persistent ways of organising and producing action through time. Here, Swidler sees the importance of culture's impacts not so much in defining the final action but rather in providing the cultural/contextual components that are used to construct "strategies of action".

This conceptualisation of culture conceives of institutions and contexts as cultural structures, which "play a key role in accounting for the systematicity of action" (Lizardo and Strand, 2010, p. 206). This view suggests that context and its socio-political and economic layers are the means through which a group of people are able to share and accept one another's social practices and behaviours. Swidler argued that cultural influence on action differed under what she called "settled" and "unsettled" contexts. We provide detailed explanations of these two conceptual categories below.

2.1 Identifying the settled context [3]

Settled contexts orient and direct, to a higher degree, corporate practices through pre-established "strategies of action". Those, on one hand, are constructed and operationalised by companies which are able to gain and maintain access to a required toolkit of skills, habits and styles within a socio-political and economic environment. On the other hand, the practices produced and organised via these strategies of action require a low-level of justifications to validate their compatibility with different socio-political and economic structures within the wider environment. These toolkits are maintained and refined – under such environments – from which companies can construct strategies of action that create and maintain stability and continuity. Here, culture combined with the pre-Arab Spring socio-political and economic context to simultaneously seem too fused and too detached. The latter can be exemplified in the disconnect between reporting and practice on the ground. This simultaneous fusion and detachment between culture and context can be elucidated via what Swidler called an ideology – highly organised, articulated meaning regimes (e.g. political and religious) – which can be "adapted to varied life circumstances" (Swidler, 1986, p. 281). However, ideologies are adapted to pervade social accounting practices to enable gradual blending into coherent "assumptions about what is true" (Swidler, 1986, p. 281).

We conceive of the pre-Arab Spring period (i.e. the time-period before December 2010) as a settled context. Understanding the pre-Arab Spring as a settled context requires consideration of key aspects of the historical, socio-political and economic context of the MENA region. The region consists of postcolonial states, which acted as the principal economic players in key sectors (e.g. food, energy, housing, health and other public services) (Breisinger et al., 2011). The dominant economic structures helped facilitate and support the emergence of three distinct classes in the society: (1) the ruling elites, (2) the ruling elites' clienteles and (3) the ordinary citizens (Haddad, 2011). This system had endured for over 50 years despite the changing political and economic ideologies of the region (socialism 1960–1970 and neo-liberal economic reform during 1990s – Harrigan, 2011).

Swidler's key terms	Swidler's concepts	Operationalisation		
		Our definitions	**Settled context**	**Unsettled context**
Culture	A 'tool kit' of habits, skills & styles. (Swidler, 1986, p273).	The available set of culturally situated habits, skills & styles that companies can draw from	• Here cultural influences show low coherence & consistency.	• In the unsettled context, culture provides greater coherence.
Habits, skills & styles	Tools & abilities, which people use "in varying configurations to solve different kind of problems". (Swidler, 1986, p273)	Available resources including tools and abilities, which companies can use to construct their strategies of action.	• Companies seek to maintain & refine existing skills, habits and styles of acting. • E.g., refining a toolkit of corporate communication skills, social involvements habits & political connections styles.	• Companies seek to identify and adopt new skills, habits and styles. • E.g., disregarding unsuitable pre-Arab Spring styles and habits of handling and reporting charity work. • E.g., adopting new skills that are identified in the employees' initiatives.
Strategies of action	Persistent ways of organising & producing action over time. (Swidler, 1986)	Social accounting, which comprises scaffoldings that can be used by companies to create and organise social accounting practices.	• Constructing strategies of action that create and maintain stability and continuity for the company.	• Constructing new strategies that suit the survival of emerging ideologies around but also beyond their social accounting.
Action	Weberian social action - "an action is 'social' if the acting individual takes account	Practices of social accounting: for example corporate decisions on undertaking &	• Implicit and weak influence of culture over action.	• Explicit and strong influence of culture over action.

	of the behaviour of others and is thereby oriented in its course". (Weber, 1978)	disclosing non-economic activities, including various social & environmental activities.		
Context	Cultural structures, which play key roles in creating the systematicity of action (Lizardo and Strand, 2010). Also the wider socio-political and economic environment. This can be categorised into both settled and unsettled contexts (Swidler, 1986).	We operationalise the pre-Arab Spring period (i.e. the time-period before December 2010) as a settled context, and post-Arab Spring as an unsettled context (i.e. the time-period from 2011 and onward).	• Pre-Arab Spring: context is dominant over culture.	• Post-Arab Spring: culture dominates over context.
Ideology	"Articulated, highly organized meaning systems" (Swidler, 1986, p278)	Self-conscious, multi-layered meaning systems of corporate management (both political and religious). It also includes political ideology of pre and post Arab Spring regimes such as neo-liberalism and socialism.	• Elitist ideology, an implicit, authoritative, giving perceptions about what is true. • Leaving no room for competition from alternative ideologies.	• Religious and egalitarian ideologies, these are explicit, articulated and highly organised, which encourages new strategies of action. • Allowing competitions from alternative ideologies.

Table 1: Overview of key Conceptual terms in CTT and their operationalisation in the settled and unsettled contexts

This economic regime created a weak private sector, which contributed less than 1% of the world non-fuel exports, compared to 10% in East Asia. The Arab private sector is dominated by family enterprises. Only a minority portion of their ventures has been floated on the stock markets (Diwan et al., 2013). Those private enterprises are owned and controlled by two classes of local families: (1) ordinary families who inherited their business – mainly small and medium enterprises – and managed to survive the political and economic changes and (2) influential families (e.g. Trabelsi family of Tunisia, Ahmed Ezz of Egypt and Rami Makhlouf of Syria) who owned the larger size businesses and were affiliated to the state (Haddad, 2011). Within the latter enterprises, the state-business relationship is typically one that is personalised rather than institutionalised, where the sovereigns of the state and business owners are coupled through exclusive, often familial, networks. These arrangements, therefore, are normally manifested via a shadow economy controlled by the military (Diwan et al., 2013). Nevertheless, the common characteristics of these internal Arab markets were (1) (a vital economic stake) controlled by the military and (2) subjects of interest for both economic and political powers.

2.2 Identifying the unsettled context

An unsettled context represents a "period of social transformation [that] provides simultaneously the best and worst evidence for culture's influence on social action" (Swidler, 1986, p. 278). As pre-existing context is "taken for granted" to shape and justify the adopted action, a search for alternatives takes place in society to organise and produce new strategies of action (Swidler, 1986). In such settings, new strategies of action are established through ideology. The establishment of these ideologies is initiated by changing what used to be the quiescent contextual patterns during the settled times with crucial meanings resulting in group division and bouts of ideological groupings or re-groupings (Swidler, 1986). The unsettledness of this period stems from those unprecedented changes that occurred in the sociopolitical and economic context and began to dismantle as its supporting influential actors lost their power. In this context, we argue that learning new ways to organise social accounting was a necessity for the companies, as they engaged in practicing unfamiliar habits to become familiar (Swidler, 1986). Ideologies have powerful influences in this conceptual category, but in a restricted sense. Rather than providing the underlying assumptions of an entire way of social accounting, they make explicit demands in selected contested areas. These restrictions stem from the fact that ideological movements such as the Arab Spring are not complete cultures, as much of their postulated understanding of the world is influenced by pre-existing cultural patterns (Swidler, 1986). The notions of culture, strategies of action, ideology, settled and unsettled context in Swidler's framework allow us to explain how companies frame social accounting to construct different strategies of action in dealing with the contextual changes such as Arab Spring by having different configurations of cultural toolkit at their disposal for dealing with a new situation.

We conceive of the post-Arab Spring period as an unsettled context (i.e. the time-period from 2011 onwards). The dominant state and weak private sector resulted in a number of political and economic drivers that fuelled the Arab Spring to varying degrees. This led to issues of poverty, lack of education and economic growth, where the region failed to achieve an acceptable reduction in the unemployment rates and improve the living standards of ordinary citizens. The Arab world had become more educated, younger and gender gaps had decreased. In contrast, the number of people living under the poverty line in the Arab region had increased, at a time when global poverty figures were declining (Cammett et al., 2018).

Although a limited number of studies have attempted to provide an explanation for the Arab Spring movements (see for e.g. Campante and Chor, 2012 and Malik and Awadallah, 2013), two groups of studies can be distinguished in explaining the underlying circumstances that set the stage of the Arab Spring. A group using economic reasoning argued that Arab Spring movements were triggered by the failure of both government and the private sector in providing employment to the Arab population (Malik and Awadallah, 2013). Another group saw the revolutions as a call for political freedom fuelled by the absence of democracy and press freedom, in addition to the existence of corrupt Arab regimes that had spent decades in power (Campante and Chor, 2012). In this paper, we argue that Arab Spring is a conflation of all of these factors noted above.

3. **Social accounting and the influence of context**

There is a growing, but limited body of work in the social accounting literature, looking at various contextual elements (e.g. cultural, political, economic, religions and history) in relation to the practices of social accounting and reporting (see for example, Kamla, 2007; Karam and Jamali, 2013; Killian and O'Regan, 2016). As noted by Tilt (2016), the contexts in which social accounting is examined become rather important to understand its predominantly voluntary nature, allowing researchers to examine the motives and processes of (de)implementing such practices. On a similar note, Jamali and Karam (2018) stated that the nuanced and multifaceted practices of social accounting are contextualised and locally formed by multi-level factors (e.g. ownership, structure, governance mission, identity and culture) and actors (e.g. governments, political elites and factions, local firms and multinational corporations) rooted within broader formal and informal governance regimes. This body of literature, however, remains limited, as less attention has been given to the conditions and state of contexts, assuming that sociopolitical and economic environments and their components are rather static or predefined. We argue that context and its stability are dynamic in this field of study. Thus, we address how the stability and different states of the context affect social accounting by drawing on Swidler's (1986) two cultural models that distinguish between settled and unsettled contexts, facilitating a nuanced and detailed analysis.

We position our study within this social accounting literature as an approach that looks beyond the economic interactions between organisations and society (see for e.g. Owen, 2008; Gray, 2002, 2013). Jamali and Karam (2018) highlight the significance of examining the context-dependency of social accounting practices by paying closer attention to peculiar institutional patterns and national system configurations of developing countries. Following this, our focus is on social accounting practices under the Arab Spring context. Noting the strong significance of the Arab Spring context (Karam and Jamali, 2013), we distinguish between two different periods where social accounting was practised: prior to and after the Arab Spring. We seek to understand the contextual dynamics of each period and how companies construct their strategies of action [4], in relation to social accounting.

Studies of social accounting in the MENA region have identified a number of contextual "localised" factors which have capacity to influence social accounting practices and/or perceptions in the region (see for e.g. Kamla, 2007; Jamali and Mirshak, 2007; Kamla et al., 2012; Osman et al., 2020). The nature of these factors revolves around ideological views stemming from religious and nationalist perspectives, as well as the shared colonisation history and socio-political setting. These contextual factors either create a structurally vigorous environment, where different ways and methods can be used to practice social accounting, or leave a gap for personal discretion, hindsight and initiative to shape these

practices (Jamali and Mirshak, 2007; Kamla, 2007). Simultaneously, these dynamics paved the way for global principles and standards to remain a key influential force in shaping the wider picture of social accounting in the settled MENA region (Kamla et al., 2006). This seems to result from the desires of relatively influential decision-makers within the political and economic regimes of the region. Drawing on contextual appreciation of colonial, economic, political and cultural forces, Osman et al. (2020) highlighted the "emancipatory" and "repressive" potentials of social accounting. However, these localised dynamics appeared to confine social accounting practices to a limited area, such as philanthropic activities, whilst the context of these developing countries is blurring wider dimensions of such practices. Particularly, practices in social accounting such as disclosures are mobilised to portray nationalistic and religious views, guiding businesses in integrating the local Islamic and political perspectives in their planning, objectives and decisions.

The wider socio-political and economic issues were essential components in studies undertaken in the MENA region (see for e.g. Kamla et al., 2012; Karam and Jamali, 2013). The perceptions, for example, around social accounting in the region were influenced by the development of local socio-economic and political contexts, specifically, imperialism/colonialism, globalisation and cultural specificities (Kamla et al., 2012; Osman et al., 2020). Karam and Jamali (2013) extended this argument to include the state of the context and its stability to argue that instability of the local context coupled with global pressures for change provides an opportunity for the private sector to mobilise practices of social accounting as a particular tool of institutional work in favour of change. Therefore, socio-political context may shape perceptions around social accounting and its practices via: (1) the localised religious teaching, which emphasises the social and environmental responsibilities, and (2) the local, political and economic regimes, which can promote, facilitate and regulate different aspects of accounting (Kamla et al., 2012). However, the [in] stability of this context may produce a ground for influencing change in social accounting practices. Karam and Jamali (2013) argued that practices can be further de-institutionalised when pressures for change accompanied by contextual instability fomented through the Arab Spring.

The effects of such relatively settled contexts, therefore, can range from shaping the nature and extent of social accounting practices, to influencing the accountants' perceptions of such practices. Here, the multifaceted layers of the settled context can also blur particular dimensions of social accounting, whilst empowering specific individuals or groups who can (de)implement ways/methods of practicing social accounting. Although Karam and Jamali (2013) suggested that the Arab Spring (i.e. unsettled context) facilitated change at institutional levels, prior studies have not explored the practices of social accounting under such conditions of instability. We address this area in our study from Swidler's point of view, where a conflation of cultural and contextual factors determine to what extent and how companies choose to construct different means of practising social accounting.

4. Research method

The primary research in this study involves a range of semi-structured interviews with key stakeholders from inside and outside the Arab private sectors, located in four countries in the MENA region: Egypt, Tunisia, Jordan and Morocco [5]. The interviewees were chosen to capture a wide range of perspectives, including those who remained outside the social accounting process, and those who were impacted only indirectly. All interviewees were offered anonymity.

We included those interviewees who were (1) senior managers, (2) involved in social accounting practices, and (3) employed in a company that operates in the Arab region and engaged in social accounting practices. Invitations were sent to those who fitted the abovementioned criteria and whose contact details could be obtained. In all, 22 senior managers were interviewed. All the interviews were conducted in Arabic language, the mother-tongue of the interviewees and the principal researcher. The majority of the interviews were conducted via Voice over Internet Protocol (VoIP) such as Skype and Zoom, permitting a range of features that enhanced the interactive nature of the interviews such as screen, document and text sharing and the ability to present PowerPoint slides. The interviews lasted between 45 and 135 min and, in total, just over 1740 min of corporate interviews were collated. Further information regarding these interviews is presented in Table 2.

Position	Industry	Gender	Country	Date	Length (minutes)	Code
Executive Officer	Construction	Male	Egypt	12/11/16	48	ES1
Executive Officer	Banking	Male	Egypt	09/12/16	68	ES2
Non-Executive Director	Banking	Male	Egypt	15/07/16	92	ES3
Executive Officer	Aluminum	Male	Egypt	29/10/16	46	ES4
Chief Executive Officer	Insurance	Female	Egypt	05/06/16	50	ES5
Operating Officer	Banking	Male	Egypt	24/05/16	109	ES6
Operating Officer	Telecommunication	Male	Egypt	07/06/16	52	ES7
Financial Officer	Logistics	Male	Tunisia	30/09/16	55	TS1
Executive Officer	Banking	Female	Tunisia	13/11/16	130	TS2
Financial Officer	Aviation	Male	Tunisia	28/05/16	103	TS3
Company Secretary	Banking	Male	Tunisia	06/06/16	48	TS4
Non-Executive Director	Banking	Female	Tunisia	12/12/16	45	TS5
Company Secretary	Banking	Male	Jordan	15/06/16	89	JS1
Operating Officer	Telecommunication	Male	Jordan	20/07/16	115	JS2
Operating Officer	Telecommunication	Male	Jordan	21/10/16	75	JS3
Non-Executive Director	Banking	Male	Jordan	28/10/16	66	JS4
Executive Officer	Insurance	Male	Jordan	17/09/16	120	JS5
Executive Officer	Logistics	Male	Morocco	22/09/16	70	MS1
Company Secretary	Financial	Female	Morocco	08/11/16	63	MS2
Operating Officer	Insurance	Male	Morocco	05/11/16	135	MS3
Financial Officer	Construction	Female	Morocco	21/11/16	101	MS4
Executive Officer	Financial	Male	Morocco	03/08/16	60	MS5

Table 2. Details of corporate interviewees

In order to pursue the opportunity to interact with as many stakeholders with social accounting related/Arab Spring related knowledge as possible, invitations were sent to senior staff in four types of organisations (NGOs, Media, Consultancy and Education and training) that have or had direct relations with the 17 companies we examined. They were contacted via email, social media and phone, as well as a public invitation which was posted on social media. Although over 50 people responded directly to the invitations, 21 people were

available for interviews and fit our abovementioned criteria. 17 of them were interviewed via VoIP and 4 via face-to-face, resulting in 1,120 min of stakeholder interviews. Further information regarding the stakeholder interviewees is presented in Table 3.

As can be seen from Tables 2 and 3, all interviews were conducted in 2016. However, all of our interviewees were experienced enough to comment on the state of affairs both pre- and post-Arab Spring. Only one interviewee was an exception because he moved to a new organisation during this period. In order to ensure factual accuracy, we have cross checked interview data with other corporate and media reports where possible.

The corporate interviews covered two major sections: first a generic section invited interviewees to talk about (1) their roles and experiences in their organisations, and (2) the post-Arab spring state of social accounting and its practices in comparison with their preArab Spring counterparts. The second section was primarily based on social accounting materials produced by the company and news articles. The stakeholder interviews were similarly structured. They contained generic and detailed sections that focused on changes in social accounting for the company in question. The interviews were originally transcribed in Arabic. Subsequently, the entire Arabic transcripts were initially coded and analysed thematically using NVivo (Miles et al., 2013). This was then strengthened manually by several careful and close reading of the transcripts. We have only translated selected extracts from Arabic into English for the quotes reported in this paper. This has helped us in doing justice to the richness of the original Arabic data and minimised the risk of losing that richness in the process of translation (Evans, 2004; Spence et al., 2017).

Position	Company	Gender	Country	Date	Length (minutes)	Code
Director	NGO	Male	Egypt	21/10/16	32	EC1
Business Correspondent	Media	Female	Egypt	17/11/16	45	EC2
Professor	Academic	Male	Egypt	23/06/16	61	EC3
Director	Consultancy	Male	Egypt	07/10/16	31	EC4
Deputy Director	NGO	Female	Egypt	14/05/16	33	EC5
Director	Consultancy	Male	Tunisia	02/05/16	73	TC1
Senior Executive	NGO	Male	Tunisia	16/05/16	35	TC2
Researcher	Consultancy	Male	Tunisia	08/09/16	37	TC3
Business Specialist	Media	Female	Tunisia	22/10/16	87	TC4
Professor	Academic	Male	Tunisia	06/05/16	69	TC5
Marketing Director	NGO	Male	Jordan	15/05/16	32	JC1
PR Director	Consultancy	Female	Jordan	20/11/16	30	JC2
Director	Consultancy	Male	Jordan	24/05/16	59	JC3
Researcher	NGO	Female	Jordan	28/06/16	77	JC4
Senior Executive	NGO	Male	Jordan	29/09/16	50	JC5
Associate Dean	Academic	Female	Jordan	06/10/16	44	JC6
Chartered Accountant	Consultancy	Male	Jordan	26/08/16	80	JC7
Deputy Director	NGO	Male	Morocco	31/08/16	47	MC1
Professor	Academic	Female	Morocco	17/10/16	42	MC2
Deputy Director	NGO	Male	Morocco	14/10/16	90	MC3
Business Correspondent	Media	Female	Morocco	30/10/16	67	MC4

Table 3. Details of stakeholder interviewees

In addition, we had an Arabic-speaking team member who conducted the interviews and was familiar with the history and culture of the Arab Spring regions. Moreover, the research team of this paper has significant experience of conducting research in non-English speaking fields.

Following O'Dwyer (2004) and Miles et al. (2013), our data analysis involved a three-step process – data reduction, data display and conclusion gathering. Broadly, we have structured the data in accordance with the theoretical categories discussed in section two of this paper. The four strategies of action, which comprise scaffolding for companies to create and organise social accounting practices, are reported under each of the categories that emerged from the data analysis (NGOs' partnerships, social involvements, stakeholder engagements and corporate communication). There were several iterations between telling (theorisation) and showing (display) of data before we finalised the findings reported in the next section (Golden-Biddle and Locke, 2007).

5. Findings: social accounting practices in a settled vs an unsettled context

In this section, we report findings related to the practice of social accounting prior to and subsequent to the Arab Spring. We refer to these periods as settled and unsettled contexts. We summarise our findings in Table 4 before discussing them in detail in Sections 5.1 and 5.2.

5.1 Social accounting in a settled context

In describing this period, our focus is on identifying how the four social accounting areas: NGO partnerships, social involvements, stakeholder engagements and corporate communication (i.e. strategies of action), of companies, were constructed during the settled period (before December 2010). In this settled period, culture as opposed to the socio-political and economic contexts can appear simultaneously too fused and too detached (Swidler, 1986). The latter situation exhibits when the socio-political and economic context does not provide clear and direct support to practise social accounting, whilst culture does (both tacit culture such as habits and styles, and explicit cultural materials such as rituals and beliefs) act in a supportive manner (Swidler, 1986).

Social accounting practices	Illustrations of the practice	Settled Context	Unsettled Context
NGO partnerships	Partnerships between Arab companies and local & global NGOs in Arab Spring countries.	• Partnerships with selected NGOs based on their political connections. • Provided political boundaries & skills.	• Based on efficiency & capabilities of an NGO. • Provided social access & mobilisation.
Social involvements	Projects funded & carried out partially or fully by Arab companies, concerned with specific social issues (e.g. health, education & youth employment).	• Politically & globally engaged inputs. • Steered by influential NGOs that were linked to the political elites.	• Less politically, but remained globally engaged inputs. • Steered by wider societies & their necessities.
Stakeholder engagement	Process adopted to involve different stakeholder groups in shaping social accounting (e.g. design, operation & communication).	• Highly engaged with local political & economic elite groups. • Poorly engaged with less powerful stakeholders.	• Highly engaged with newly empowered stakeholders (e.g., employees) to show disconnection with previous elite groups.
Corporate communication	Spaces concerned with external communications.	• Highly engaged with global guidelines • Politically influenced as to portraying loyalty & devotion to pre Arab Spring 'authoritarian' regimes.	• Still to some extent engaged with global guidelines. • Involved in Arab Spring • Held explicit cultural materials.

Table 4. Social accounting practices under settled and unsettled context

A discussion with a senior manager in Tunisia about the pre-2000 period and the ways in which different areas of social accounting were constructed, highlighted the issue of the socio-political and economic context in supporting such constructions:

> No one knew if exposing their social activities would be welcome, acceptable or even legal ... so whoever had engaged in these activities avoided reporting them publicly ... that was a risk no one would take ... as providing any accounts of that [social activity] was very risky ... the problem was not in having a reporting guideline but actually knowing your boundaries and the redlines (TS4, Tunisia).

The disconnection between culture and context during this period is most apparent in the disconnect between the actions around social involvements and the communication of those actions. The contrast in constructing these areas of social accounting can be explained not only by this disconnection between culture and context, but also via what Swidler called an ideology that can be "adapted to varied life circumstances" (Swidler, 1986, p. 281). Ideology needs to be adapted to bridge between discontinuous strategies of actions. The above quote of TS4 also highlighted an ideology around risk management that had been adapted to deal with the complexity of the period and the discontinuity of associated corporate communications. The adapted ideology that surrounded the construction of these two strategies of action were about a classification of risk [a risk no one would take]. This type

of risk (of getting caught by the surveillance regime of the authoritarian state) stemmed from uncertainty surrounding the contextual consequences of such practices [no one knew if exposing their social activities would be welcome, acceptable or seen as legal]. Under such circumstances when companies engaged in social accounting, we argue that strategies of action are constructed via a culturally-shaped toolkit consisting of skills, habits and styles. In our context, the toolkit is a set of skills of knowing what the surrounding social issues are, how companies can be involved, and how these issues can be addressed using appropriate styles (see Tables 1 and 4).

An interviewee (TS5, Tunisia) referred to a change in the context [... this started to change after 2000 when NGOs and charities began to emerge], where practising social accounting became more contextually acceptable [... things became rather easier]. The period (after 2000) was dominated by a neo-liberal ideology, where the formalisation and operation of global NGOs and charities were permitted by the head of states (Malik and Awadallah, 2013). This change helped in overcoming the main issue that social accounting faced before 2000 [the problem was not in having a reporting guideline but actually knowing your boundaries and the redlines] (TS4, Tunisia). This reformed context began to support different areas of social accounting through the introduction of these NGOs, which had brought global skills, habits and styles (e.g. communications skills, involvements and connections styles), as well as local political connections. These contextually shaped skills, habits and styles invited an alteration of the previous toolkit. A discussion with a senior executive in an Egyptian construction company about the roles of those NGOs in developing social accounting prior to the Arab Spring, highlighted a number of interesting insights:

> They [NGOs] did not just offer partnerships for the Egyptian companies regarding their social projects or even how to report that ... those NGOs had power and contacts in and outside the industry ... normally, companies would sense what was [politically] desirable and that was by following the activities of the [NGOs] (ES1, Egypt).

The advent of NGOs introduced new skills for social accounting and also changed the habits and styles of social accounting communication [providing an image of the kind of world that social accounting exists in and supports]. For example, NGOs focused on the concept of social development. These new styles of reporting became incorporated in the companies′ new toolkit as they were clearly appreciated by the business community [... those NGOs have power and contacts]. This altered toolkit began to (re)construct different aspects of social accounting (i.e. strategies of action), in particular, placing greater emphasis on social involvement and corporate communication [... companies would sense what was desirable and that was by following the activities of these organisations]. Interestingly, at this stage the culture and context become rather too fused which made disentangling their influences on how strategies of action are constructed difficult (Swidler, 1986). Ideology adapted to pervade the different areas of social accounting, in such a way, as to provide or facilitate coherent "assumptions about what is true" (Swidler, 1986, p. 281). The following quote from a senior manager in Tunisia exemplifies the disentangling of culture and context in justifying the construction of new social involvements and communication, as well as the ideology that had gone underground and become widely accepted:

> Doing good is embedded within ourselves, and we are in a continuous search for new involvements that can move the society and ourselves forward ... these sometimes can be guided by organisations such as the United Nations... and the reason for this is that the bank [referring to his company] is more likely to achieve better outcomes in a harmonious society than in a broken and fragmented

> one, so we have a belief that any investment in our society is a direct investment in our bank ... but we are restricted to our abilities and of course to what the system allows you to do (TS4, Tunisia).

This demonstrates a new ideological approach to the construction of social accounting that faded into the background but worked to justify "what is true". The discussion with TS4 suggests that this new approach was influenced and shaped to different degrees by both context and culturally-shaped skills, habits and styles. Social involvements are motivated by cultural influences [... Doing good is embedded within ourselves...], whilst communication can either be shaped by the toolkit [... these sometimes can be guided by organisations such as the United Nations...], or constrained by it [... but we are restricted to our abilities and ... to what the system allows]. In such times, these adapted and faded ideologies become more encompassing to what is true than ideologies in open competition for alternative ways of organising experiences in social accounting (Swidler, 1986). Rather, they acted as a lens through which companies can appreciate the authority of habits and normality, thus explaining specific adaptations of strategies of action. During a discussion with a Tunisian executive officer about the influence of local political and economic power on their corporate communication, the inclusion of a portrait of the previous state president was highlighted:

> This was the way [referring to the inclusion of a portrait of the previous president] companies used to frame their external reports, ... if you look at other reports, corporate or non-corporate, I assure you, you would find the same framing style and the same "picture" ... I do not think these companies were forced to do so ... However, no one wanted to standout and not follow that reporting culture (TS2, Tunisia).

In such a context, there is no search for new ways of organising [... no one wanted to standout and not follow that reporting culture], but rather accepting the undisputed authority of habits and normality in organising such areas [This was the way companies used to frame their external reports]. However, it is important to highlight that neither culture nor context impose a single unified pattern to organise such social accounting, in the sense of imposing norms and styles [... I do not think these companies were forced to do so]. Instead, such sociopolitical and economic context provides a limited set of cultural resources from which companies can construct their social accounting, constraining the scope of the strategies of action via restraining the available cultural resources to construct them. This observation arose out of our discussion with an executive director of an Egyptian company about what resources were available at a local level to construct their social accounts:

> We never had a localised reporting framework, although people sensed what locally were redlines not to be crossed ... thus companies, I believe, do their reporting based on global guidelines ... even social accounting specialists [hand signalled with quotation marks] borrowed more from the global practices than the local ones (ES4, Egypt).

Companies constrained in their ability to construct social accounting practices such as communications [We never had a localised reporting framework...]. At the same time, certain resources became more central in this area [... thus companies, I believe, do their reporting based on global guidelines], and became rather invested in the meaning of the practice (Swidler, 1986). Therefore, global reporting guidelines anchored the communication function that companies developed before the Arab Spring event. The effectiveness of the adopted communications strategies was related to the toolkit of skills, habits and styles that were acquired by the Arab companies and senior managers. The different areas of social accounting were not only constructed through a toolkit shaped by socio-political and economic context, but were also supported by the political and economic positions that the

company associated with. The significance of the political and economic positions of the company was highlighted through a discussion with a Jordanian senior manager who epitomised the role of the political regime:

> We have dealt with a number of social and environmental issues and we know there are plenty of matters to handle, ... so we work closely with the government and follow their vision ... for us the state is not just a partner that we work with but rather a leader of the social development ... and our social accounting strategy is stemmed from the state's vision (JS3, Jordan).

Influence of the political regime on the corporate behaviour is also evident from the following quote:

> Some companies were pushed to contribute to specific projects with specific NGOs, other companies proactively tried to establish connections with these NGOs ... may be for political gains sometimes ... but at the end of the day, under the previous regime, a phone call from a person in the ruling elite is an order to adhere to (ES7, Egypt).

Constructing social accounting prior to the Arab Spring required companies to have a distinctive toolkit of skills, habits and styles that reflected their political and economic positions in order to comprehend and navigate the surrounding political, economic and societal contexts [... may be for political gains sometimes] (ES7, Egypt). For instance, companies refined localised and political reporting skills and habits. This produced authoritarian reporting styles through which pre-Arab Spring political leaders and their strategies were portrayed as offering a moral compass. This distinctive toolkit allowed some leading Arab companies to begin effectively constructing a form of social accounting (see Table 4). We found that Islam, as an ideology, became influential in shaping engagement and communication with less powerful stakeholders (e.g. communities and employees). Some areas of social accounting remain less structured or what Swidler refers to as "uninstitutionalised", allowing local and cultural effects to increasingly play a significant role in partly constructing sub-areas of social accounting. Talking with a company secretary in Morocco about social involvements and the explicit cultural materials, an implementation and engagement process was highlighted:

> We work in poor and deprived communities. Therefore, it is natural for us to engage in philanthropy... in such case, no consideration is given to any other aspects than principles and ethics ... in order to engage with these communities and give them helping hands (MS2, Morocco).

Constructing such sub-areas of social accounting rest on cultural assumptions of voluntary giving and philanthropy being influential within the community [... it is natural for us to engage in philanthropy]. Social involvement and stakeholder engagement persist, however, as what became the predominant and collective way of dealing with other aspects of social accounting that are not directly or indirectly taken care of by countries' political and economic institutions.

In short, different social accounting practices (NGOs relationships, stakeholder engagements, activities and communication) prior to the Arab Spring (i.e. settled context) required a toolkit of culturally and contextually-shaped skills, habits and styles. However, existing political ties among Arab companies further facilitated or in some cases, may have constrained the use of this toolkit (Matten and Moon, 2008; Dieleman and Boddewyn, 2012). Although the pre-Arab Spring period can be characterised by "loose coupling" between culture and social accounting, culture remained essential in two areas; (1) in justifying the practices of social accounting to the company's local stakeholders, and (2) in providing resources to deal with

unexpected issues, for improvising, in social accounting [6]. During this period, we have found that politically empowered NGOs contributed to shaping construction of the pre-Arab Spring social accounting by not only setting boundaries, but by also altering the companies′ toolkits to include new culturally sensitive skills and habits (i.e. focusing on social developments), and styles (i.e. global frameworks). These tacit and explicit cultural resources, however, were mobilised when the companies communicate and/implement social accounting practices at a local level. This was done through their loyalty and affinity with the ″authoritarian″ regimes.

5.2 Social accounting in an unsettled context

> Everything has changed, the equation on the ground changed after 2011, ″The leader′s disease″ has vanished ... individuals and organisations were liberated from the hegemony of dictatorial power ... everyone had mixed feelings towards these changes, happy to get rid of the old regime and anxious about the new one. (EC3, Egypt)

This is the picture of feelings after the Arab Spring drawn by an Egyptian academic. At this stage, significant changes took place within the Arab socio-political and economic contexts signalling a shift in political ideologies from autocracy towards a craving for democracy and plurality (Malik and Awadallah, 2013). What characterised the socio-political and economic context of the Arab region was altered after 2011 (i.e. loss/ changes in powerful individual and groups) [″[The] leader′s disease″ has vanished ...]. The previous autocratic context supported, and to some extent shaped pre-Arab Spring social accounting practices. It is important to understand how Arab companies functioned in producing and organising social accounting practices after socio-political and economic disruption [... individuals and organisations were liberated from the hegemony of dictatorial power]. At the business level, such transformation seem to be perceived simultaneously with apprehension but also with welcoming attitudes [...we were prepared to work with whoever would be in power.] (TS2, Tunisia). We have also noted that companies did not immediately recognise the direct influences of these changes. Thus, the rest of this section is organised into (1) early unsettled context, and (2) late unsettled context.

Early unsettled context: maintaining the old toolkit while engaging in practices of obfuscation

The undisputed authority of habits and what was understood as normality of the previous regime and within social accounting appeared to be challenged at an early stage of the Arab Spring. Following Swidler′s assumption that there is ″a continuum from ideology to tradition to common sense″ (Swidler, 1986, p. 279), we argue that the pre-Arab Spring ideologies struggled to support normality during the post-Arab Spring period. Thus, pre-Arab Spring strategies of action fell short of being able to organise social accounting practices within this period of disruption. However, we noticed that there is a time gap between the dramatic changes that occurred in the socio-political and economic context, and the recognition of their influence on some social accounting practices. Interviewees provided a number of explanations for such a gap. They can be grouped into: (1) explanations around the pre-Arab Spring ties with a number of parties and (2) explanations that highlight the responsive nature of these practices. For example, an executive director of a Tunisian NGO stated the below:

> Social accounting practices in many large companies have become commitments and expectations towards foreign and local stakeholders, in one way you could look at them [the practices] as agreements between two or three parties: the companies being one of them ... another thing to remember is that these practices had been institutionalised before 2010 ... it cannot be changed

overnight, ... I know companies preferred to go into still mode to avoid any incoherent outcomes, except they could not ... they had obligations to meet (TC2, Tunisia).

Different social accounting practices were undertaken under the settled context with space for refinements and improvements to create continuities in social accounting, rather than to be deconstructed and changed [... these practices had been institutionalised before 2010 ... it cannot be changed overnight]. Apprehending the difficulty of such changes, companies embarked on a justification process concerning the unchanged areas of social accounting by deploying a higher degree of explicit cultural material (e.g. philanthropy and voluntary giving tradition) (Swidler, 1986). Such processes began to distinguish between the pre-Arab Spring's fused context and culture. The quote below portrays how Arab companies dealt with the changes:

We did not do anything wrong before 2010 ... we were a proactive company that accomplished great projects ... winning awards ... of course like others we worked with those who are now considered as dictators... keeping our operations and people in employment, the last thing we needed was to enter the political conflicts ... but we were prepared to work with whoever would be in power (TS2, Tunisia).

This company attempted to create a disconnect between (1) what practices they engaged in, associated to its explicit culture [... that accomplished great projects ...], and (2) how they adapted such practices, in the pre-Arab Spring context [... as others we worked with those who are considered now as dictators...]. By doing this, companies tried to justify relying on preArab Spring ways of doing things, whilst avoiding a process that deconstructed these approaches and instead initiated a search for new ones. At the same time, companies appeared to recognise how powerful the resulting socio-political and economic contextual changes were, but without a good understanding of how these changes were, or could be, accommodated by social accounting practices. This was highlighted in a number of interviews, for example an executive director of an Egyptian company stated:

We have been communicating our values, visions and responsibilities to our stakeholders via corporate reports including social reports ... based on hard work and our societal involvements ... but the Egyptian revolution added a new dimension to everything, everyone needed to re-think this new dimension (ES4, Egypt).

Recognising these powerful changes [...the Egyptian revolution added a new dimension to everything ...] puts the old strategies of action in a critical position for re-evaluation, particularly the corporate communication function of social accounting. Following Swidler (1986) we argue that, in such a period, companies instigate new ways to organise their practices through adapting "unfamiliar habits" until they become familiar. However, our interviews showed that companies behaved in different ways during this period, influenced by their political and economic ties with previous Arab regimes. These ways ranged from (1) keeping the social accounting communications to a minimum and (2) adapting unfamiliar habits in making a space for new corporate political discourse. The following quote is an example of minimal communication that was given by a deputy director of an Egyptian NGO with regards to company X', one of the largest companies in the world. The company's CEO was a significant member of the previous regime and after the Arab Spring he faced serious corruption charges and hefty fines, whilst the company's share price was plummeting:

Company X was completely silent ... their communications were minimal during the period when their CEO was facing corruption charges ... I think that's normal, the trust was broken ... no one

would believe an advertisement on TV or a social report from this company ... also they were a very attractive topic for the media to talk about at that time (EC5, Egypt).

Production of social reports assuming as if nothing happened would have produced undesirable outcomes [... no one would believe an advertisement on TV or a social report from this company]. However, others, with similar ties to the previous Arab ruling elites, turned to their corporate communications including social reporting to provide a disconnection with the previous political and economic context. This is what Swidler (1986, p. 279) refers to as "unfamiliar habits" (see Table 4), which may not require new skills to do so. Often these reporting actions were used to demonstrate support for the changes, socio-political shifts and against the prior regimes. Discussing the use of visual media and narrative in social reporting (Usmani et al., 2020; Davison, 2007) to express the company's political stance after the Arab Spring, the executive director at the Egyptian company tried to explain this use of images and narrative below:

> In the report you [the interviewer] refer to, ... the picture presenting our employees and others is there because we are proud of it ... I was there ... asking for freedom and change ... and it is not just a picture, it meant a lot to us ... we wanted the report to reflect the revolution ... the report also included the revolution's slogans (ES1, Egypt).

This may represent a change in the area of social accounting communication [we wanted the report to reflect the revolution ...]. This change, however, did not require the acquisition of new skills. For Swidler, such changes contribute to new cultural models [7] [supporting revolution and cries for democracy rather than dictatorship] that play influential roles in organising social life, even though it may seem symbolic rather than genuine (Swidler, 1986). However, other companies struggled to accept that the old ideologies (pre-Arab Spring) had become contested and unable to create, or fake, normality. For example, some companies interviewed reacted negatively ... avoiding the expression of a concern for the Arab Spring and its consequences in their reporting. An Egyptian executive director of one these companies provided an explanation of the links between the company and the previous political regime, whilst commenting on one of their major shareholders who is a relative of the ousted Egyptian president:

> ... Yes, he is [a relative of the ousted president] ... but this company also represents thousands of shareholders, employees and clients who belong to the wider society ... but pessimistic critics would look at the empty half of the cup and forget our other contributions (ES2, Egypt).

This signifies how the old ideologies that were influential in the pre-Arab Spring strategies of action became negatively perceived [... people would look at the empty half of the cup ...]. This did not immediately lead to the replacement of the existing strategies of action. This may be seen as due in part, to the situated nature of these corporate practices (Swidler, 1986). However, socio-political and economic changes gave the companies the scope to express their political stances around the Arab Spring and its consequences in different ways. This suggests a new way of thinking about the relationship between companies and the wider socio-political and economic context, as suggested by a Tunisian executive:

> Firms will not be able to make decisions regarding their financial and non-financial activities in isolation any longer ... this new era placed the Arab firms and their activities under social scrutiny and evaluation. (TS2, Tunisia).

The dominant opinion among interviewed managers was that social accounting offered a substantial channel for communication with and representation to the people who were

demanding changes. They claimed that businesses and institutions alike had been both liberalised and liberated from the hegemonic role of the prior political regimes. At the same time, Arab firms had to establish new connections with the people, different stakeholders and society after a long period of relative disengagement. This suggests that those companies, which were subjected to a chronic state of "unsettledness", in particular companies stigmatised by associations with the previous regimes, were more likely to need explicit strategies of action to guide their social accounting practices (Swidler, 1986).

Late unsettled context: time for new strategies of action and revision of the old toolkit

> ... We cannot keep telling people to enjoy music and art, whilst half of our youth population is out of work ... if we continue to do this, the region will be in another crisis soon. (TS4, Tunisia).

Here the interviewee refers to the pre-Arab Spring social programmes, which companies had engaged in, signifying shifts in the way they perceived such programmes in the post-Arab Spring context, suggesting the emergence of a new cultural model. The pre-Arab Spring ideology (being loyal to the ruling elite) had become contested and unable to produce normality after the Arab Spring. As a consequence, companies began searching for new strategies of action, having accepted that the old strategies produce practices that no longer fit with the new socio-political and economic environment [We cannot keep telling the people to enjoy music and art]. Although the vast majority of the interviewees mentioned new ways and methods of conducting social accounting after the Arab Spring, they also referred to a process in which old ways and methods were reassessed. For instance, an executive director for a Tunisian company showed the significance of this perspective despite the financial pressures on companies during this particular period. She stated that:

> This revolution was a financial crisis for us and the whole economy ... we had major losses and projected further losses, but that did not stop us from getting involved ... and help out as we needed ... a number of new projects were established and we reviewed the on-going ones (TS2, Tunisia).

Despite signifying prohibitive reasons, including costs, for engaging in such changes [This revolution was a financial crisis for us and the whole economy...], companies appeared to selfconsciously look for new activities to get involved with [... a number of new projects were established and we reviewed the on-going ones]. The interviews show that companies actively engaged in searching for new ways and methods to construct NGOs' partnerships, stakeholder engagement strategies, social engagements and social accounting communication. This search was stimulated by the post-Arab Spring political and religious environment or, in Swidler's words, the adoption of alternative ideologies (Swidler, 1986). For instance, rather than exchanging political and economic influences, post-Arab Spring's partnerships between companies and NGOs appeared to focus on basic skills and knowledge exchange (i.e. a largely economic approach). The following quote exemplifies this:

> NGOs on the ground had to react rather swiftly to the on-going aggravating human crisis ... a number of projects and centres in a short period of time... were opened and were operating ... these projects and others were supported by personal contacts. (EC5, Egypt)

This illustrates how these adapted approaches (e.g. feelings of responsibility towards social and human crises) became influential in a newly contested cultural/social arena, even though they remained unable to provide complete justification for their social accounting practices (Swidler, 1986). The constraints on such ideological movements stemmed from the sense that much of their taken-for-granted understanding of social accounting still depended on pre-Arab Spring skills, habits and styles such as building support [these projects and others

were supported by personal contacts]. This may explain why companies began to pay more attention to their NGO partnerships. The interviews showed how social accounting practice took a different direction by reporting in greater details on outsourced programmes, establishing spending reviews, cash flow and timeframe adjustments. A number of companies became more fully engaged in the operational phase of social accounting activity, whereas prior to the Arab Spring companies had to strictly comply with requests for charity projects specified by the ruling elites and their favoured NGOs.

The adapted cultural model post-Arab Spring made explicit demands in contested arenas like stakeholder engagement. Many companies found an alternative in employee initiatives for different types of stakeholder engagement. The skills, habits and styles that shaped the ways companies dealt with this area of social accounting altered as the role of employees shifted from being passive operational contributors to taking a much more proactive role where they would organise actions appropriate to the new conditions (see Table 4, under stakeholder engagement, row 3). A senior manager claimed that his company had to fully operate/account for a number of programmes that were proposed by junior and middle managements, who showed enthusiasm and ability to operate and manage these programmes. This is exemplified in the following quote:

> Our employees have been socially active, particularly after the January revolution... we have been running and supporting a number of projects that were started by them ... such as "cycling for refugees" and other projects that aim to raise awareness of issues we are facing (ES5, Egypt).

Such ways and methods of organising social practices were unfamiliar and unbudgeted for in the Arab companies we interviewed. The post-Arab Spring forms a "high-ideology" period, where numerous unfamiliar ways and approaches emerge organically in order to organise practices and restructure organisations (Swidler, 1986, p. 280). In this context, companies began to revise and review their toolkits of skills, habits and styles, acquiring unfamiliar tools to construct appropriate post-Arab Spring social accounting, which later become policy– symbolic, and customary. Our interviews show that companies began to deploy new ways and methods to organise and measure their new social engagements. They often focused on satisfying the basic needs of the people for shelter and food. At the same time, these companies were searching for new mechanisms to fund post-Arab Spring social engagements, while suffering from significant financial losses. One mechanism consisted of shifting financial resources from marketing and advertising departments towards the social activities budget. The following quote highlights this:

> Companies are not economic ventures anymore, aiming to produce the highest net profit figure, in particular in the Arab region and the Arab Spring ... no one could work in isolation to the issues around us ... in the last five years, we have shifted a significant portion of the marketing and advertising budget toward our social activities. (JS1, Jordan)

This comment reflects an ideological shift [Companies are not economic ventures anymore...] and was adapted to organise and produce social accounting practices. Further, such movement plays a powerful role in organising ways to create these practices [... we have shifted a significant portion of the marketing and advertising budget toward our social activities.]. Discussing this shift with a director of a Jordanian consultancy, he described the example of a Jordanian company that appeared to shift its thinking after the Arab Spring, stating:

> Before 2010, wherever you turned your head in Amman, you would see an advertisement for company Y... this is not the case anymore, I have not seen any advertisements for this company for

a while ... but when I go to their HQ now, I feel as if I have entered a social and environmental centre, ... we work with them on a significant number of projects, especially the youth projects (JC3, Jordan).

Contrasting the pre-Arab Spring (settled context) ideologies, the post-Arab Spring ideological movements are in active competition with other frameworks and alternative ideologies (Swidler, 1986). Thus, it becomes interesting to understand how a particular ideology is adapted. This can be reflected in the altered and adapted toolkits in the post-Arab Spring period, which supported the construction of alternative social reporting. The vast majority of the interviewed Arab companies had been following GRI guidelines for reporting purposes and were framing their social accounting disclosures within internationally recognised frameworks. Now the Arab Spring was raising questions around the effectiveness of these global guidelines in accommodating revolutionary changes or major crises, such as those produced by a global pandemic, while satisfying the expectations of newly empowered stakeholders. Osman et al. (2020) refers to this as the "emancipatory" potential of social accounting, which he argues, is missed by these so-called global standards. Similar concerns are raised by Belal and Owen (2007) around the applicability of international social accounting standards in the Bangladeshi context. A Tunisian financial director, who had a direct involvement in implementing GRI guideline in his company, highlighted the strengths and weaknesses of these guidelines in line with the post-Arab Spring context:

> No one can deny that, after 2010, we entered a crisis of trust ... communications where the crisis is and its solution ... It was easy for companies to repeat what they were communicating before 2010. using global guidelines as it may look safe, ... but this may have done more harm than good... communicating with the new strong voice in the Tunisian street may seem difficult but was required where global guidelines would not help. (TS1, Tunisia)

The chronically "unsettled" nature of the post-Arab Spring context increased the demand for new strategies of action to produce and organise the changed focus of social accounting (Swidler, 1986) to guide the post-Arab Spring reporting [... communicating with the new strong voice in the Tunisian street may seem difficult but was much required ...]. For instance, a company released a pre-Arab Spring style social account, which included photos of senior managers handing over blankets and clothes to Syrian refugees. This was perceived by many as potentially humiliating and disrespectful to refugees and an inappropriate use of media. As a consequence a social media campaign was run to boycott the company and the same photo from the report was re-used in social media to support the grass roots campaign, and to protest the company's disrespectful behaviour. Such sentiments are evident in the response of the following NGO interviewee:

> ... the Facebook campaign targeted the company's economic activities ... this was triggered by the miscommunication of a social activity ... this was a powerful incident, which awakened the companies to a new reality. (JC5, Jordan)

In this instance, the development, expression and attempt to "logically" adopt new strategies of action was made clear as companies faced growing pressure to achieve both a high degree of societal acceptance while re-designing reporting methods to fit with Islamic and Arab norms. Informing society and stakeholders about their corporate programmes and activities became a somewhat more complex and sensitive process. The following quote from a senior Tunisian manager exemplifies this:

> Everyone, including companies, had to unlearn whatever they learnt before 2010 ... even the way we talked because the ultimate new goal now is to satisfy the Arab street [people] instead of satisfying its elite (TS1, Tunisia).

One of the underlying drivers of the above shift in sensitivity mirrors changes in the social environment and the desires of newly empowered stakeholders [... [our] new goal now is to satisfy the Arab street ...]. The above shift is a clear illustration of the "emancipatory" potential of social accounting noted in Osman et al. (2020). This results from a division in the region between (1) the majority who demonstrated for change and (2) the minority elite group who had links with the previous political regimes, which was brought into stark relief by the Arab Spring. The former group sought to claim authority over the elite group, who were suspected of maintaining continuing relationships, economic and personal ties with the ousted leaders. Arab companies sought to show an acceptance of this issue in their corporate communications, arguing that the economic and social roles played by them post-Arab Spring demonstrated robust ties to society. Companies have also recognised the significance of reviewing what they can do and how they can do it (the toolkit of skills, habits and styles), through which they navigate new ways and methods (i.e. strategies of action). This adapted toolkit facilitates the construction of authentic post-Arab Spring social accountings, which address issues that resulted from or were revealed following the Arab Spring in order to achieve societal approval and boost societal involvements.

A greater recourse to explicit cultural material was deployed in post-Arab Spring social accounting in order to offer justifications for and align corporate behaviour more closely with local community concerns. This is where the sociology literature suggests that contextual elements could enhance the framing exercise as a persuasive social practice, moving away from the idea of ideological motivation (Swidler, 1986). Despite the fact that social accounting in the region has been institutionalised to some extent (Jamali et al., 2015), individual companies utilise specific contextual elements (economic, ethical and religious) to obtain social and economic acceptance from targeted stakeholders' groups such as political regimes, shareholders and communities. Companies can produce and organise more acceptable alignments towards adaptation to the changes. This can be manifested via emphasising benefits or provide neutral interpretations that portrays acceptance of the changes.

6. Discussion

The evidence presented above shows how strategies of action lead to the creation and organisation of new social accounting practices. We identify four areas of social accounting: NGO partnerships, social involvement, stakeholder engagement and corporate communication. We find that strategies of action develop over time. In the long term, these companies create continuities in their social accounting that come to reflect their styles and ethos.

In regard to unsettled context [post-Arab Spring], our study argues that at the beginning the companies tried to partially rely on their pre-Arab Spring strategies of action to produce and organise their social accounting practices whilst promoting a strong emphasis on explicit cultural materials to justify this reliance. At a later stage of the unsettled period, companies realise the need to search for new strategies of action that better suited the changing environment. In making these more significant changes to their strategies of action, companies attempted to identify new styles and habits towards social accounting whilst also trying to develop new skills that could be used to create and organise the readjusted social

accounting. This shows how the context and its instability largely [im]mobilised the search for new cultural models in the unsettled period. The new range of skills, styles and habits extended the different practices of social accounting to help identify: (1) responsibility towards social and human crises such as the Syrian refugee crisis and charity work, (2) recognising in-house talents and employee-led initiatives, (3) increasingly going beyond purely economic concerns and (4) becoming more sensitive to the complexity of social accounting. We argue these styles and habits stemmed from the wider post-Arab Spring adapted ideologies (i.e. highly organised meaning systems) that were based on religious views (i.e. Islam) and post-Arab Spring political visions of freedom and democracy.

We claim a number of empirical and theoretical contributions to the social accounting literature. First, our examination of social accounting in a relatively under-researched but very rich context of Arab spring enables us to provide new empirical insights which includes reporting of bottom-up employee led initiatives, social reporting's perceived pointlessness due to broken trust, danger of reporting which are inconsistent with social norms and expectations (e.g. incidence of reporting on Syrian refugees) and the findings related to "one leader disease". Some of these findings are further discussed below as part of our elaborations on theoretical contributions. These findings stand in contrast with the earlier work in the social accounting literature (see for e.g. Campbell, 2000; Cho, 2009; Strand, 2013). Within a legitimacy framing, this strand of literature suggests that social and environmental disclosures can be used as a powerful tool to maintain and restore legitimacy and trust in companies in times of corporate crises. We however argue that, in an unsettled socio-political and economic context, these disclosures might be perceived as irrelevant by the stakeholders or inappropriate and may result in a backlash against the organisations that adopt them.

Second, we draw on the work of Swidler (1986) to explore how companies use social accounting as strategies of action to produce and organise practices that fit and suit different contexts. In doing so, we respond to the call to explore previously untried theoretical frameworks to inform the analysis of how social accounts are produced (Unerman and Chapman, 2014). Our analysis suggests that strategies of action were used in the pre-Arab Spring period [i.e. settled context] by focusing on skills, habits and styles that complemented the companies' political and economic positions within broadly authoritarian regimes. This enabled these organisations to comprehend and navigate the surrounding political, economic and societal contexts, thus producing and organising contextually acceptable social accounting practices (Swidler, 1986; see also Kamla 2007; Kamla et al., 2012; Jamali and Mirshak, 2007). These authors suggested that social accounting is shaped by the local economic and political contexts, whilst businesses constructed their planning, objectives and decisions based upon local religious and political settings. Our findings echo Karam and Jamali (2013), who suggest that the post-Arab Spring context produced fertile ground for changes in practices throughout the local environment. We note that changes in the social accounting areas that we have examined are not sudden and discrete, but often shift gradually from prior habits and styles during the Arab Spring period (Karam and Jamali, 2013; Avina, 2013). We found a reliance on the pre-Arab Spring approach of insensitive promotion of charity work, such as distribution of clothing and other help to poor communities without respecting privacy from various forms of corporate and social media. This incident and others, which were produced and organised via the old pre-Arab Spring strategies of action, caused serious reputational damage to the companies involved. While an act of charity for humanitarian reasons is encouraging, the tendency to use it for promotional reasons was resented. It went against the flourishing meaning systems, the religious (Islam) and the post-Arab Spring political views (Kamla et al., 2012; Karam and Jamali, 2013; Osman et al.,

2020). This was perceived in Karam and Jamali's (2013) study as indications of instability in local contexts, causing the deinstitutionalisation of some social accounting practices. The resulting instability created dramatic changes in the local contextual elements that influenced various configurations of the cultural toolkit facing companies destabilising their prior strategies of action (Swidler, 1986).

Third, we shed light on the pre-existing highly organised and local meaning systems and their roles in shaping and forming new strategies of action. Swidler (1986) argues that, in its chronic state ... unsettledness provokes an urge for new and explicit strategies of action. We observe how this impacted on company efforts to identify new skills, habits and styles to update their social accounting practices. We note that this was especially clear in companies that were stigmatised for their association with the old regimes. We report stakeholders observed several companies becoming silent about their social involvements. Such instability in the wider socio-political and economic contexts creates a hostile environment for some social disclosures, (cf. Cho, 2009; Patten, 1992). At this phase of the Arab Spring and unsettled context, new strategies of action were stimulated by what Swidler identifies as "high-ideology" (Islamic and revolution visions of freedom and democracy). Kamla et al. (2006) argue that Islam (i.e. an organised meaning system) is able to provide ways and methods of better practicing social accounting in the context where influential decision-makers within the new Arab political and economic regimes did not desire the implementation of western principles and standards. These highly organised meaning systems (or ideologies) were often suppressed under the settled context. In the post-Arab Spring period, companies sought to restore the adequacy of their social accounting by reflecting the idea that their strategies of action were informed and shaped by an ideology that has comprehensive, highly constructed cognitive and normative patterns (Swidler, 1986), such as religious and community values.

Fourth, our use of CTT helped us explain how companies respond to contextual changes by having different configurations of cultural tools at their disposal. Employing the CTT is also worthwhile as it acknowledges contextual heterogeneity and places the firms and their managers in agentic control of the materials they can use to inform their understanding and practices (Swidler, 1986). In this study, we have found evidence of social accounting practices to be led by a bottom-up approach, especially in the unsettled period. This replaced a period in which top managements' role in the initiation and development of social accounting was more critical (see for e.g. Campbell, 2000; Strand, 2013). These post-Arab Spring ways of organising and producing such practices appeared to be initiated by a desire to achieve an "emancipatory focus" (Osman et al., 2020) for social accounting that would speak to the "Arab street". In this sense, the CTT provides an understanding of how companies utilise and configure specific cultural tools to influence links with stakeholders' groups who could provide both approval and access to resources within a socio-political and economic context. Through the available ideologies, companies seek to create orientations towards change by emphasising benefits or at times remain neutral to present an image to stakeholders. This can be exemplified in the ways companies used portraits of political leaders in corporate reports ... the "repressive" potential of social accounting (Osman et al., 2020). This is an acute example of the "one leader disease" that one of our interviewees referred to in Section 5.1 of this paper. However, in the post-Arab Spring context, pages in corporate reports carrying the portrait of political leaders were quickly replaced either by an empty page as a symbolic protest or doing away with any symbolic links to the old regime. As some of our interviewees note, such departures from old reporting habits and ways or organising took some time in some firms, but as changes were made they often reflected

protests from the Arab Street. The companies had to unfamiliarise themselves with new styles and habits (e.g. working on refugees and human crises, developing brand-new projects, dealing with new stakeholders and revising their social accounting communications) to reflect newly adapted styles in their social accounting. This adoption of new styles and habits required companies to learn new skills, whilst refining or forgetting old ones (e.g. skills that were concerned with NGOs or a regime based focus on stakeholder engagement).

7. Concluding remarks

Recent debates in the social accounting literature concerning developing nations underline the relative lack of attention to the collection of rich contextual information of these countries (Belal et al., 2013; Islam and Deegan, 2008; Tilt, 2016; Karam and Jamali, 2013). Our aim has been to explore how social accounting operates in the context of profound political, social and economic crises. The literature retains a sense of the possibility of socially impactful research around the issues and challenges in the socio-political environment (Belal and Cooper, 2011; Momin and Parker, 2013; Belal et al., 2015; Yang et al., 2015; Haniffa and Cooke, 2005; Kuasirikun, 2005; Lauwo et al., 2016; Thoradeniya et al., 2015). There is also a call for relatively untried or novel theoretical and conceptual framings (Unerman and Chapman, 2014). Our paper explicitly incorporates contextual information from an under-researched environment of severe upheaval while also seeking to provide diversity in theoretical framing. For the first time in the accounting literature, we use Swidler's (1986) CTT frame to explore how companies under different settings can develop ways of organising and producing social accounting practices in the light of changing socio-political and economic contexts. We frame social accounting as "strategies of action" (Swidler, 1986) comprising of different configurations to the culture "toolkit" of habits, skills and styles, which are then shaped by such contexts.

In conclusion, our study has explored social accounting practices in 17 Arab companies prior to and after the Arab Spring. The choice of the Arab Spring as a key contextual setting has provided insights for understanding how and why relevant strategies of action are constructed and implemented under different contexts (i.e. settled and unsettled context) using different configurations of cultural toolkit (Swidler, 1986). We show that culture holds power to bridge gaps caused by the instability of the surrounding socio-political and economic context, whilst companies are sufficiently aware or agile. The world at large and individual countries appeared to be in a loop of continuous political and economic changes, forced either by social and political movements such as the Arab Spring or by the 2020 pandemic (i.e. COVID-19). We suggest that culture provides a toolkit of habits, skills and styles. During periods of significant change, sociopolitically aware companies and institutions may be able to recognise and use cultural changes to construct contextually appropriate strategies of action.

Given the sensitive socio-political and economic nature of the Arab Spring and the difference of opinions around the notion of the Arab Spring, we argue that our understanding is still limited regarding external stakeholders' perceptions and the way Arab companies are perceived. Therefore, more studies are encouraged to enhance our understanding of contextual elements and complexities of corporate behaviour in relation to producing and organising social accounting practices. Further, research may be carried out to examine social accounting and its practices under different upheaval contexts (e.g. regions or countries such as Syria or Zambia) in order to investigate the influences of different contextual elements on constructing social accounting related strategies of action. Finally, we would like to encourage future researchers to undertake social and environmental accounting studies on developing countries with more innovative contextual and theoretical frames.

Notes

1. For Swidler, culture is the boundaries of human cognition, formed through socio-political and economic surroundings of an actor and/or human institution, rather than systems of values that have to be internalised by social agents. Swidler's "echolocation" example illustrates how culture is used by social agents, "...cultural imagery is used somewhat the way bats use the walls of caves for echolocation. Bats know where they are by bouncing sounds off the objects around them. Similarly, people orient themselves partly by bouncing their ideas off the cultural alternatives made apparent in their environments" (Swidler, 2003, p. 30).

2. For Swidler, strategy is a broad way of trying to organise a particular part of life. Swidler gives the following example to illustrate what she means by strategy: "trying, for example, to secure position by allying with prestigious families through marriage" (Swidler, 1986, p. 276).

3. We use these two notions of settled and unsettled context from Swidler (1986) and apply them in the Arab Spring context. While doing so we acknowledge that this dichotomous understanding could be limited. Although the pre-Arab Spring state may not look particularly settled, it entailed a fairly stable and consistent political and economic regimes which had endured in broadly the same shape for more than 40 years, which was in our view relatively settled compared to the chaos and upheaval that occurred during the Arab Spring.

4. Although the idea of strategies is central to our study, we perceive the term strategy, following Swidler (1986), from an unconventional angle (see, footnote 2). We use the term in the sense of broad ways of organising corporate practices while examining how these ways unfold and alter over time. This allows us to provide an understanding of cultural and contextual meaning in the context of constructing these strategies.

5. Our contextual focus is on the MENA region that experienced the Arab Spring event between 2010 and 2011. This region provides a distinct tapestry. Whilst these countries vary on several dimensions (e.g. size, resources and policy), they share other features such as one dominant language and history, and to a significant extent similar socio-political landscapes. Rather than downplaying the importance of these, we contend that a wider view offers rich insights.

6. These are the habits, skills and styles around Arabic and Islamic symbols, stories, rituals and worldviews. These can be religious beliefs, family, Arabic traditions and thinking, greeting and gestures, and hospitality and visits.

7. Swidler suggests that "cultural models, such as ideologies, play a powerful role in organizing social life" (Swidler, 1986, p. 278). An ideology, in this sense, can be perceived as a phase in the development of these cultural models.

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