

## Shadow accounts and alternative portrayals

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“Accepted author manuscript” version (postprint).

The final version is available in *Handbook of Accounting and Sustainability*,  
edited by Carol Adams, 2022, Edward Elgar Publishing Ltd.

Please cite as: Rodrigue, M. and Laine, M. (2022). "Shadow Accounts and Alternative Portrayals". In Adams, C. (ed.)  
*Handbook of Accounting and Sustainability*, pp. 157-172. Edward Elgar.

### Abstract

This chapter focuses on shadow accounts, which are alternative representations of organisations, industries or governance regimes, produced to challenge situations considered harmful or undesirable. We begin by defining and contextualizing shadow accounts and then provide recent examples of shadow accounting research. This is followed by a brief overview of the literature, focusing in particular on the more recent work in the area. Having set the stage, we continue by considering whether and to what extent are the various types of shadow accounts and alternative portrayals fulfilling their transformative potential – in other words, to what extent are they proving useful for their producers in achieving their purported aims of transforming the organisation, institution or practice considered harmful. We conclude the chapter with some reflections and potential signposts for future research and practice in the area.

### Key Words:

Shadow accounts, silent accounts, counter accounts, sustainability accounting, transformation, emancipation

## **Introduction**

The “Behind the Brands” NGO campaign<sup>i</sup> assessed and ranked the 10 largest food and beverages companies on their agricultural sourcing policies. Companies were rated according to their considerations for workers, women rights, land, water, climate and transparency. The ranking is available on the web, accompanied by explanatory reports, and open datasheets detailing the scoring and methodology used in the project. Drawing on publicly available information, the “Behind the Brands” campaign created its own account of the performance of these companies, guided by its own values and principles. The campaign then used this account to request companies to commit to socio-environmental improvements in their supply chains, with the ultimate aim of sustainable food production. Simply put, the “Behind the Brands” campaign produced a shadow account, our focus of interest for this chapter.

The chapter aims to offer a portrayal of shadow accounting research (and through it, an overview of the practice of shadow accounting). In doing so, we will take into account research work that explicitly identifies as shadow accounting (e.g. Moerman and Van der Laan 2015; Tregidga 2017) and work on alternative portrayals, that while not being explicitly positioned in this literature, shares similar objectives and approaches (e.g. Adams, 2004; Rodrigue, 2014). We view both types of work as contributing to the same knowledge base. We first start by defining and contextualizing shadow accounts and then provide recent examples of shadow accounting research. We then take a step back and provide a brief overview of this literature, focusing in particular on the burgeoning literature of the last five years. We continue by documenting the transformations generated through shadow accounts and end with some reflections for the future research and practice of shadow accounting.

## **Defining shadow accounts**

Shadow accounts<sup>ii</sup> are alternative representations of organisations, industries or governance regimes, produced to challenge and remedy social and environmental situations considered harmful or undesirable (Thomson et al. 2015). Elaborated most commonly by civic society representatives or academics, they create new visibilities and offer novel knowledge on the situation at hand (Dey et al. 2011; Tregidga 2017). In this way, they attempt to problematise oppressive behaviours silencing marginalised voices (Dey and Gibbon, 2014). As such, they are vehicles through which taken for granted assumptions can be destabilized and the exercise of power by organisations and other institutions can be criticized (Dey et al. 2011). In a nutshell, through the elaboration of alternative accounts on a problematic state of affairs, shadow accountants seek emancipatory (socio-environmental) progress through various forms of accounting (Gallhofer and Haslam 2003).

Thomson et al. (2015, p.814) document different types of shadow accounts, each intended to stimulate some form of emancipatory progress or transformation, depending on the context and issue at stake. The four types they identify are systematic, partisan, contra-governing and dialogic accounts (see also Laine et al. 2021, p. 155). Systematic accounts are meant to correct a targeted problematic conduct within a governance regime, drawing on the methodical documentation of the said conduct. Partisan accounts intend to rectify problematic aspects of a governance regime through the disclosure of selective information intended to shed light on governance loopholes. Contra-governing accounts are meant to delegitimize an entire governance regime by providing counter-accounts of the problematic structure or ideology. Dialogic accounts are meant to give space to previously silenced constituents in order to bring multiple perspectives into a new form of governance. This categorization by Thomson et al. (2015), while illustrative and helpful, is obviously not exhaustive, and hence other types and typologies of shadow accounts are also documented. Lanka et al. (2017), for instance, present their research work as being an alternative take on agriculture developed through an account of agroecology praising the ecosystems services of nature rather than ignoring them like industrial agriculture does. The spotlight account (Perkiss

et al. 2019; 2021) invites citizens around the globe to contribute to the development of an account of corporate socio-environmental performance in the hope of fostering greater access, comparability and transparency about corporate activities.

A broad definition of what is meant by accounting (Gray et al. 1997) underlies the practice and research of shadow accounts (Lehman et al. 2016). It is anchored in the view that “the future development of social and environmental accounting must recognize the importance of developing alternative accountings that offer different conceptions of “nature”, “society” and “business success” that are aligned with emancipatory change” (Dey et al. 2011 p.66, referring to Bebbington Thomson 2007). The polyvocal views brought under the light by shadow accounts and alternative portrayals contributes to nourish this quest for emancipatory transformation (Dey 2003, Brown and Dillard 2013). Important in these polyvocal views is the acknowledgement that all accounts (organisational, industrial, governance or shadow) are positional and subjective, thus reflecting the views of their preparers.

### **Into the action: Recent examples of shadow accounting**

This section presents recent examples of shadow accounts documented in the literature. This incursion into the latest research exposes the variety of issues addressed by shadow accounts and the diversity of forms that these accounts may take, and thereby serves as a backdrop for our discussion of shadow accounting presented in this chapter.

Ferry and Slack (2021) compare the accounts of a large cultural event called the Great Exhibition of the North (GEOTN) to the accounts of its counter social movement, the Other Great Exhibition of the North (OtherGEN) with the intent to explore the emancipatory potential of accounting and shadow accounting in hybrid organizing. GEOTN represents one of these hybrid organisations pursuing both economic and social goals, as it aims to encourage economic growth and investment in Northern England through a cultural event putting art centerstage. As the event raised significant critiques from local artists and community stakeholders, Ferry and Slack (2021) set on to explore the nature of the accounts and shadow accounts of the exhibition. Accounts from the event promoters reveal how mainstream accounting logic contributes to support the dominance of the GEOTN’s financial goals. Concerned by the mobilisation of the arts as a smokescreen for economic growth, the OtherGEN set out to make visible its own interpretation of the event. Composed of artists, performers, musicians, writers and activists, the social movement used visual accounts to convey their message. Through posters and exhibitions, combined with marches, meetings and dissemination on social media, the OtherGEN denounced artwashing as a mean “to mask austerity, public service cuts and increasing poverty that were causing social damage to the fabric of society” (Ferry and Slack 2021, p.8). While the study concludes that the shadow accounts were mostly unheard and unseen, it also underlines their usefulness in challenging the enactment of dual social and economic goals within a hybrid organisation.

The Cablegate documents, the United States diplomatic cables leak published by WikiLeaks in 2010, is at the heart of Andrew and Baker’s (2020) work. Analysing the private communications between the US Nigerian Embassy and the multinational oil corporation Chevron, Andrew and Baker (2020) reveal how both actors coordinated a shared discourse intended to support a joint commitment to oil production in Nigeria, despite its significant detrimental effects on the local communities and the ecosystems. This discourse was wrapped into a disguise of social program intended to secure legitimacy with the local communities. In this article, Andrew and Baker (2020) set out to act as counter accountants themselves, as they put together the shadow accounts of the ‘state-corporations nexus’ as they label it, with the intent to “highlight the role of the state in the co-creation of exploitative and inequitable hegemonic conditions”

(p.11). Their endeavour sheds light on the role of researchers in the development of shadow accounts while also illustrating the potential of private leaked discussions in resisting hegemonic power.

Perkiss et al (2019; 2021) introduce the spotlight account as a new way to approach shadow accounting. Spotlight accounting mobilises citizen-based accounting and technology through a crowdbased platform aiming to foster both greater visibilities about corporate sustainability performance and increased stakeholder participation in the making of the accounts (Perkiss et al. 2019). They showcase WikiRate as an example of such spotlight account. WikiRate invites any interested stakeholder (e.g. NGOs, professionals, students, investors, consumers, academics, companies) to gather sustainability data about a corporation for inclusion into its unique central open-source database. The crowd has to feed the information into the WikiRate prescribed metrics, which is then verified by WikiRate staff before being made accessible online. Here, corporations and stakeholders meet through the platform to shape a firm's report on its sustainability performance. The WikiRate platform aims to facilitate access to, comparability of and transparency about corporate sustainability performance. Perkiss et al. (2019) emphasize the potential of this new conceptual account as a springboard for emancipatory change brought by "global organisational transparency and sustainability through crowdsourcing by independent stakeholders" (p.81). However, empirically, the accountability potential of the spotlight account is currently limited by the lack of non-corporate information available to feed the account (Perkiss et al. 2021).

Himick and Ruff (2020) study the shadow accounts by three different social movements (the anti-slavery movement in England, the Médecins Sans Frontières campaign for access to essential medicines and the Brigitte Bardot Foundation's crusade against seal hunt in Canada) to reveal how they use mainstream accounting, specifically accounts of profits, to call for social changes. All three movements constructed their own calculations of profits for unacceptable corporate activities with the intent to make visible the suffering of slaves, sick communities and animals in the eyes of the public. These visibilities aimed to provoke moral outrage about how some corporations make profits and call for institutional changes in the name of justice. While the authors report the shadow accounts as having contributed to secure some changes into corporate practices, they are also careful not to conclude to the eradication of the issues targeted by the social movements.

Altogether, the examples summarized in this section underline how shadow accounts aspire to counter the various forms hegemony may take, be it the dominance of economic prerogatives (Ferry and Slack 2021; Andrew and Baker 2020; Himick and Ruff 2020), the ascendancy of corporate reporting (Perkiss et al. 2019; 2021) or institutionalised practices pertaining social inequalities (Himick and Ruff 2020, Andrew and Baker 2020). Multiple actors also take on the role of shadow accountants, from artists, academics to the general public and social movements. The shadow accounts themselves are observed in various forms, such as posters, leaks, online platform and traditional accounting numbers. Oftentimes, shadow accountants tap into their strengths to put shadow accounts forward (e.g. artists develop visual accounts) and/or harness the plethora of possibilities offered by social media and technology to accentuate the visibilities of their accounts. Most of all, these examples were selected to illustrate the potential – and desire? – of shadow accounts and shadow accounting research to go beyond traditional disclosure format to reach their emancipatory objectives. We shall come back to these elements in more details in the remaining of the chapter. For now, we move on to a brief overview of the shadow accounts literature.

### **A brief overview of the literature**

With shadow accounting and associated research evolving since the 1970s, the body of literature studying shadow accounts is substantive. An in-depth literature review is therefore beyond the scope of this chapter (for a historical review, please see Dey and Gibbon, 2014). Instead, in this section, we wish to

provide an overview of the literature to reflect on the trends emerging from the burgeoning of the last five years.

Shadow accounts emerged in the 1970s out of concern with the absence of corporate disclosure (Medawar 1976; see also Harte and Owen, 1987). With corporations increasing their reporting of social and environmental performance in the 1990s and early 2000s, concerns about absence transformed into dissatisfaction with the incomplete, limited and/or biased nature of corporate accounts (Gray 1997; Patten 2002). Shadow accounting practice became a means to offer an alternative portrayal of corporate activities and performance (e.g. Gibson et al. 2001; Adams 2004; Sikka 2006) in order to challenge them and call them to account (Archel et al. 2009; O'Sullivan and O'Dwyer 2009). A large stream of the literature compared corporate and shadow accounts to highlight differences and discrepancies between the views of the reporting groups and reflect on their implications (e.g. Mäkelä and Näsi 2010; Boiral, 2013; Rodrigue 2014; Moerman and Van der Laan 2015, Rodrigue et al. 2015). In parallel, normative discussions reflected on the emancipatory and transformative potential of shadow accounts (Gallhofer et al. 2006; Dey 2007; Dey et al 2011). One of the key messages emerging from this work underscores the role of shadow accounts in making visible certain oppressive policies, programs and actions, calling for intervention in order to re-establish what shadow accountants view as a more just order (Cooper et al. 2005; Spence 2009). Thus envisioned, shadow accounts are meant to be polyvocal, simultaneously widening the number of participants engaging on an issue and the perspectives shared on the issue (Dey 2003; Georgakopoulos and Thomson 2008; Apostol 2015).

This work provided tangible foundations for the burgeoning literature of the recent years. In addition to the four examples presented above, many scholars endeavoured to research shadow accounts or other types of alternative representations, drawing on a range of conceptual tools, theoretical frameworks and empirical settings. Lehman et al. (2016) reveal the implications of neoliberal immigration policies through the shadow accounts of immigrants' experiences. Irvine and Moerman (2017) illustrate how an NGO produced its own financial accounts of a large corporation to bring into the public sphere the existence and nature of the social problems created by its gambling operations. Cho et al. (2018) contrast the public discourse of oil and gas corporations praising environmental protection to their hidden lobbying activities aiming to secure drilling in a national wildlife refuge. Tregidga (2017) documents the rationales and value shadow accountants attribute to the preparation of a shadow report contesting the opening of a coal mine. Denedo et al. (2017, 2019) continues exploring the shadow accountants' perspective by studying how local and international NGOs mobilised dialogically shadow accounting techniques in their human rights and ecological campaign in the Niger Delta. Laine and Vinnari (2017) examine the societal perceptions of shadow accountants in an animal rights campaign to reflect on the transformative potential of shadow accounts. In parallel, Vinnari and Laine (2017) use the same context to reflect on the moral and political dimensions of shadow accounts, underlining how these accounts mediate the distant suffering of oppressed groups, with the intent to stimulate public action. Pupovac and Moerman (2021, p.8) set up a one-act play drawing on the environmental disclosure of a multinational oil company and the shadow accounts of an international NGO to underscore the political resistance of shadow accountants where they "can de-monopolize the corporate spectacle by providing examples of lived experiences". Islam et al. (2021) underline how deficiencies in the moral power exercised by multinational corporations and their suppliers are brought to the fore by the shadow accounts of NGOs aiming to improve workers' rights protection. Perkiss et al. (2020) move the spotlight to a specific case of human rights protection by focusing on child labour, shedding light on the impression management found in the initial corporate disclosure, shadow accounts and subsequent corporate responses to these accounts and its impact on the evolution of child labour in the chocolate supply chain. Taking a slightly different perspective on the phenomenon, some scholars introduce their academic work as shadow accounts. Lanka et al. (2017), for instance, present

their article as producing a shadow account to industrial ecology by showcasing an experience in agroecology in a coffee cooperative theorizing the labour power of nature found in its ecosystem services, and Gray and Milne (2018) develop an essay aiming to be a counter account to the dominant trends in the biodiversity accounting literature, calling for greater consideration of the human extinction in the latest (and ongoing) large extinction wave.

Despite its brevity, the above summary is useful to underline emerging (solidifying) trends in shadow accounting research. Conceptually, a willingness to deepen our understanding of the shadow accounts phenomenon emerges through the mobilisation of various theoretical lenses.<sup>iii</sup> While the emancipatory nature of shadow accounts remains a constant focus, it is developed through dialogic accounting (Denedo et al. 2017, 2019; Perkiss et al. 2020), agonistic pluralism in Habermas' public sphere (Irvine and Moerman 2017), revealing the role of dialogic actions and conflicts in reaching such emancipatory potential. While impression management has been used to denunciate corporate behaviour through contrasts with shadow accounts (Cho et al. 2018; Perkiss et al. 2021), it is also insightful to portray shadow accounts as performances themselves (Himick and Ruff 2020; Pupovac and Moerman 2021). Problematics of neoliberalism and corporate power have been brought to the fore by shadow accounts and their preparers (Andrew and Baker 2020; Ferry and Slack 2021; Lehman et al. 2016; Tregidga 2017). The potential for shadow accounts to highlight corporate moral deficiencies (Islam et al. 2021) or their moral capacity to bridge the suffering of distant others (Vinnari and Laine 2017; Himick and Ruff 2020) has been contributive to better understand the transformative potential of shadow accounts and their strategic mobilisation by shadow accountants. Scholars have also highlighted how shadow accounts can be used in the creation of chains and logics of equivalence, through which political frontiers are constructed to pull together distinct groups into a shared contest against hegemonic interests (Andrew and Baker, 2020; Laine and Vinnari, 2017). Altogether, these conceptual developments enable a nuanced theorization of the accounts themselves, of the shadow accountants' approach and of their contextualities.

Empirically, it is hard not to notice the breadth of investigations taking place. The sustainability-related problematic issues denounced by shadow accounts are increasingly diverse. Environmental degradation, including oil spills, pollution, biodiversity loss and species extinction are made visible. Numerous social issues are also on the radar of shadow accounting, such as human rights abuses, slavery, access to medicine, failed immigration experiences, gambling, budget cuts and austerity in social programs. The interconnections of social and environmental issues are also addressed, be it via the disrespect of human rights fed by environmental negligence or via the lack of consideration for animal rights. Beyond the variety of themes explored, we also note the diversity of empirical settings populating shadow accounting research. Some social causes are revisited historically (Himick and Ruff 2020), while other cases are explored as they unfold (Ferry and Slack 2021; Lanka et al. 2017). Some accounts come to life on the riverbanks of polluted water sources (Denedo et al. 2017; 2019), others online (Perkiss et al. 2019; 2021), and others again are developed by academics (Andrew and Baker 2020). Such variety in settings also bring to light the multiplicity of accounts being studied. Far from being confined to accounting reports in the traditional sense, shadow accounts take the forms of posters, exhibitions, videos, social media posts, documentaries, crowdsourced open platform, leaked non-public information, lobbying behaviours, accounting calculations of profits and revenues, websites, interviews. While some of them are investigated in their own, many are explored as part of the campaign of shadow accountants. This underlines both the ingenuity of shadow accountants' campaign and the versatility of what is considered to be an account in shadow accounting research.

## **To what extent could shadow accounts be transformative?**

As discussed above, the role of shadow accounts is to create alternative visibilities (in comparison to the dominant view) about what is considered a harmful activity, corporation, industry or a mode of governance. This allows marginalised or silenced groups to be heard via the representations of the shadow accounts. In doing so, damaging or oppressive situations are problematised. Problematisation can then be a springboard for transformative intervention, stimulating emancipatory social and environmental progress. Are shadow accounts successfully reaching their objectives? What is “success”? We devote our attention to these issues in this section.

Perhaps the most prevalent achievement documented in recent research relates to visibility. The vast majority of empirical work underlines the importance shadow accounts played in bringing unjust situations into the spotlight. For instance, shadow accounts were instrumental in raising awareness within the public about child labour in cocoa supply chains (Perkiss et al 2020), about how the business strategy of pharmaceutical companies restrains access to essential medicine (Himick and Ruff 2020), or about the social problems created by compulsive gambling (Irvine and Moerman 2017). Other achievements are also documented. Denedo et al. (2017, 2019) attest of the power of shadow accounts in a dialogic action process for mobilising oppressed groups, encouraging them to participate in engagement networks, finding the energy to stand up for their rights. While most campaigns mobilising shadow accounts viewed accountability for unjust behaviour as pivotal for transformation (e.g. Islam et al. 2021), only some studies reported progress on accountability – notably Laine and Vinnari (2017) report how shadow accounts may have played a role in the introduction of traceability schemes and quality labels in meat production to attest of greater consideration for animal welfare. They note however how this achievement is minimal in light of the aspirations of the shadow accountants concerning animal rights. Others identify areas for accountability improvements and use them to pressure for reforms (Denedo et al. 2017; 2019). While many studies identify policy implications from the shadow accountants’ campaigns (Denedo et al. 2017; 2019; Lanka et al. 2017), such as the need to rethink the approach to hybrid organising in order to make room for the social logic (Ferry and Slack 2021) or to rethink immigration policies in order to stop dehumanizing the immigrants (Lehman et al. 2016), few concrete policy changes are reported (but see Himick and Ruff 2020).

Emotional and moral components are also part of the impacts of shadow accounts. The framing of some accounts is meant to emotionally or morally appeal to the public. Acting as a bridge between the public and the oppressed groups, the accounts draw on the audience’s sympathy (Vinnari and Laine 2017) or guilt (Himick and Ruff 2020) in light of such suffering or injustice. Moral tensions are highlighted (Islam et al. 2021), moral outrage is justified (Himick and Ruff 2020) and moral education as how to feel and act with respect to the injustice is performed (Vinnari and Laine, 2017). Emotional impacts may also relate to the oppressed groups themselves, as Denedo et al. (2019, p.85) reveal, “the production and communication of accounts of their suffering were making a difference and creating hope for future change” within the marginalised indigenous community, enabling them to emerge from the hopelessness of their situation. Taking this all in, it seems like instances of concrete or grand transformation of the harmful activity, corporation, industry or mode of governance targeted by the shadow accounts have not been documented yet. This is not to imply that shadow accounting endeavours are useless. Rather, the above impacts point to the contrary – albeit sometimes small in scales, the changes generated by the accounts are important (Contrafatto et al. 2015). More globally, it suggests that the transformative potential of shadow accounts is campaign-bound. Indeed, shadow accounts are one of many tools in the arsenal of an activist campaign. Alternative portrayals – whatever their form – in themselves, while valuable, might not be enough to trigger emancipatory change (see Brown, 2009). Their combination with protests, legal actions, petitions,

publicity stunts and the like seem instrumental in amplifying the reach – and effectiveness – of shadow accounts (see Thomson et al. 2015).

Additionally, these recent findings also imply that the transformative potential of shadow accounts is context-specific. Multiple elements may influence the impacts of the shadow accounts (or the campaign they are part of), such as the nature of the issue(s) at stake, the composition of the oppressed group(s), and the societal, political, economic and natural environments. It would seem that the successful campaigns are those making the most to improve their opportunities to trigger change by engaging deeply with the context wherein the harmful situation unfolds. The work of local and international NGOs to make governments and oil companies more responsible and accountable for environmental degradation and human rights abuse in the Niger Delta is an insightful example in this respect (Denedo et al. 2017, 2019).

It seems safe to advance that some shadow accountants' aspirations go beyond the explicit requests accompanying their accounts and campaigns. For instance, while on the front it could seem that the artists of the OtherGEN campaign were concerned about the inappropriate use of the arts; in fact they aimed to raise discussions about the consequences of financial austerity in their local community (Ferry and Slack, 2021). In this situation, artistic shadow accounts were an entry point for engaging in a broader discussion about societal welfare. Alternatively, when embedded in a campaign, shadow accounts may play a role in a long-term strategy to bring about more changes, or more significant changes. For example, the Behind the Brands campaign mentioned at the outset of the chapter has (so far) two phases, both of them mobilising accounts. The first aimed to shed light on the food supply chain socio-environmental inequities and to secure commitment for change from the targeted companies. The second phase follows the implementation of the commitment and reports on their advances (or stagnation). Then again, while individual campaigns might appear limited in terms of accomplishment, they could contribute to develop chains of equivalence among campaigns (Laine and Vinnari 2017; Brown et al. 2015), thereby enabling the development of a broader movement (Ferry and Slack 2021). This collective movement would benefit from the momentum arising from the campaigns and the engagement of many to call for, and potentially generate, wider emancipatory transformation.

Ultimately, assessing the emancipatory accomplishment brought by shadow accounts deserves nuances and reflexions. It may be that the progress brought by shadow accounts is best viewed on a continuum ranging from discrete improvements to radical transformations (Gallhofer and Haslam 2003; 2019; Masquefa et al. 2017). This leads us to reflect on the obstacles possibly preventing, or limiting, shadow accounts' capacity to generate further emancipatory change.

### *Obstacles to further transformation*

Crucial to the effectiveness of shadow accounts in generating changes is for the shadow accountants to get their voice heard. Here, questions of resources and power imbalances are important considerations. By their very nature, shadow accounts are about challenging some dominant and more powerful actors and practices with alternative and contrasting representations. This implies that in most cases those seeking to produce a shadow account have less resources at their disposal than their targeted organisations or institutions. As such, the shadow accountants often need to use innovative means for collecting their data, for putting the shadow accounts together and finally for distributing them in seeking to find a broad and interested audience. While at times there have been examples of more well-resourced campaigns, allowing an NGO or a public interest group to produce and disseminate their material more widely (e.g. Brennan and Merkl-Davies 2014), it is commonplace that shadow accountants have to be creative to make the best use of their shoestring budgets. In the past this often implied that shadow accounting campaigns had to be more focused on a local or regional level (e.g. Apostol 2015), however



the emergence of the digital world and social media has substantially broadened the opportunities for shadow accountants to widen their reach (see Gallhofer et al. 2006; Vinnari and Laine 2017). At the same time, however, resources are essential on such digital platforms as well. Achieving sufficient visibility may require either financial resources or wide active networks working to amplify the message on social media or elsewhere in the digital space. For example, Ferry and Slack (2021) report that despite its mobilisation of social media, the social movement OtherGEN remained mostly unheard and unseen.

Another key element relates to power imbalances in societies, which can create various types of challenges for the shadow accountants and hence hinder the transformative potential of shadow accounts. An example here would be access to information. While in some contexts many public records are open and freely available, in other societies, getting access to specific information may be either very time consuming, difficult, costly or outright limited to certain social groups or powerful institutions (e.g. see Cho et al. 2018). Shadow accountants may thus face an uphill battle in seeking to collect the information that they need for creating a convincing alternative account on, say, a public sector investment project or corporate taxation (e.g. Finér and Ylönen 2017; McDonald-Kerr, 2017). Similarly, power imbalances can also affect how a shadow account is discussed in the public sphere and the media, as private corporations and other powerful entities have more options as it comes to getting their views visible. For instance, many institutional accounts, such as financial statements of major corporations or press releases of new investment plans are regularly featured in the (business) press. No shadow accountant can realistically expect to receive similar coverage.

Questions of legitimacy and acceptability of the shadow accountants and their shadow accounts are also intertwined with power imbalances. Shadow accounts are usually focused on challenging some dominant institutions, organisations or practices, which are oftentimes generally accepted or perceived normal in a society or a given context. Think about consumers and Christmas shopping for instance. In many contexts, media outlets give in late Fall plenty of publicity to business frontgroups, who highlight how Christmas spending is expected to rise or remain steady, and how consumers are eager to use money for gifts. This would serve as an example of an institutionalized practice, which is taken-for-granted and considered normal. At the same time, a shadow accountant seeking to challenge such a norm by highlighting the climate impact of all the shopping would be in a very different position. Buy Nothing Day gets only a fraction of the attention Black Friday gets each year. By providing an alternative portrayal, shadow accountants may oftentimes fall outside the norm and hence risk being considered outsiders or otherwise controversial (Tregidga 2017). For the transformative potential of shadow accounts, it can be problematic if the shadow accountants are considered or showcased as less trustful or illegitimate, as the shadow accounts they have produced are being perceived the same by association. Such representation can easily be amplified through press coverage, which might be affected by the power imbalances discussed above (Vinnari and Laine 2017; Ferry and Slack 2021). In parallel, as some corporate accounts are anchored in institutionalized ways to convey information (e.g. accounting standards to prepare financial statements), they are attributed an aura of neutrality – “truth” even – (Spence 2009; the same goes for corporate activities, see Lanka et al. 2017 for an example). In contrast, the first and often loudest reactions from dominant groups to shadow accounts condemn them for their biased nature (Laine and Vinnari 2017). The dominant practices of the societal environment thus affect the legitimacy of the shadow accounts. Some shadow accountants seek to turn this to their advantage by adopting those dominant practices, like the GetUp! campaign, which drafted financial accounts of the poker machines activities and their damaging social consequences (Irvine and Moerman 2017).

In combination, the challenges related to limited resources, power imbalances and the perceived legitimacy of the shadow accountants lead us to some ethical considerations. We mentioned above how

shadow accountants may have restrictions in terms of collecting the information needed to produce a convincing shadow account. Recent research has provided examples in which the origins of the data used in the shadow accounts are such that some perceive unethical. Andrew and Baker (2020) discuss how leaked cables provide an opportunity to create a shadow account, whereas Laine and Vinnari (2017) present a study in which the shadow accountants gather their data through entering private farms in the middle of the night. A similar situation could arise for instance if a shadow account is based on classified information provided to the shadow accountants by an organisational whistleblower. Such examples raise numerous questions. For instance, can shadow accountants use any information in their shadow accounts as long as they consider it beneficial for the pursuit of a social betterment? It would be tempting to reply in the affirmative - that the goal in such a setting is more important than the means, but the question might be more complex than it seems. How do we define the boundaries of what counts as the social good? Furthermore, circling back to our above discussion, the potential implications such ethical issues have for the legitimacy of the shadow accountants need to be considered. Even if some would deem ethical to use any information for fighting injustices, the potential audience of such shadow accounts might not share this view. In this case, the audience might not perceive the shadow accountants to be legitimate promoters of change, thereby hindering the potential of their shadow accounts to foster transformation in societies, since any broader change aspired by shadow accountants requires that there is a receptive audience willing to engage with the shadow accounts and the associated change agenda.

### **What next? Considering future research**

This chapter is a testimony to the effervescent state of shadow accounting research. Inspired by our engagement with this literature, we now take a step back and offer thoughts on some ways forward for this field of academic work.

While we have noted that shadow accounts are usually grounded in a confrontational setting, in which some external groups seek to oppose and challenge a more established organisation or social practice, there is also potentially scope for collaboration in this space. One such example is provided by the NGO Oxfam International, who in 2019 published a focused human rights impact assessment of the Italian tomato supply chains of a Finnish grocery company SOK Corporation (Oxfam International, 2019). This project was based on collaboration in the sense that SOK initiated the account and asked Oxfam to assess one of these troubling supply chains known to be prone to human rights violations, illegal workforce and other social concerns. Despite the cooperative spirit, the NGO independently gathered the information and produced the report. The outcome provides an alternative view of the questions related to lengthy supply chains and farming practices behind popular but mundane products, and thereby underlines challenges not only for SOK but also for other companies relying on similar supply chains. These types of collaborative settings would provide accounting researchers a potential area of future research to explore the implications and possible effectiveness of such arrangements, given in particular how there are very diverse views regarding whether social change and transformation can be achieved via collaboration or contestation and antagonism. Here, it is worth noting that despite the mutual respect apparently signalled in the report between the NGO and SOK Corporation concerning the various recommendations provided, the report also mentions how an analysis concerning the shares of added value received by different actors in the supply chain was left out of the final report due to disagreement between the parties (Oxfam International 2019, p. 78). While seemingly a minor issue, it nonetheless illustrates the potential rift that may exist in such collaboration, a question that accounting scholars could well investigate further. Alternatively, the dynamics and outcomes of other types of collaborations, like the development of crowdsourced spotlight accounts (Perkiss et al. 2019; 2021), wherein multiple stakeholder groups including the company participates in the creation of a single sustainability account, appear worthy of future research.

Going forward, we also propose it would be worth reflecting on the nature and frontiers of what we consider to be an account as well as its implications for the practice of research. In recent research, scholars have conceptualized shadow accounts in a fairly broad and diverse way, and included in addition to more traditional accounts and reports elements such as various types of art, online videos as well as different campaign materials. There are clearly good reasons to do so, as these diverse elements have played a role in contesting and challenging a dominant organisation, institution or practice, and hence they can be seen to fall within the definition we presented at the beginning of this chapter: Shadow accounts are alternative representations of organisations, industries or governance regimes, produced to challenge and remedy to social and environmental situations considered harmful or undesirable. At the same time, we maintain however that being open to such diverse forms of accounts can imply that the distinction between shadow accounts and broader social campaigns and activism becomes less clear. In itself, this does not necessarily cause any problems: such conceptual categories are often socially constructed and fluid, and hence overlaps and developments over time can happen. However, we suggest that such development puts the onus on accounting scholars to also broaden the scope of literature they consider. That is, drawing on long-standing discussions on social movements, activism and campaigns in other disciplinary fields, such as sociology and organisation studies, would potentially be helpful for accounting scholarship, as would a consideration of how other scholarly fields have discussed counter-narratives in varying social settings (see Lueg and Wolff Lundholt 2021). Otherwise, there is a risk of accounting scholars developing their own parallel stream of literature within a disciplinary silo (see Spence et al. 2010).

While studying the mobilisations of shadow accounts by civic society groups is certainly a fruitful area of research, we see room for more research wherein academics themselves produce shadow accounts, like the work of Cooper et al. (2005). Indeed, producing shadow accounts is one way to attempt to fulfil sustainability accounting researchers' (and critical accounting researchers more broadly) role to serve the public interest by engaging with the pressing social and environmental issues of our time (Dillard and Vinnari 2017; Hopper and Bui 2016; Laine and Vinnari 2021). There is plenty of room for academics to use their accounting expertise to gather, collate and disclose shadow accounts of corporate and/or governmental behaviours (Finér and Ylönen, 2017; Lehman et al. 2016, McDonald-Kerr, 2017), translating to their audience the harsh realities of social injustices. The development and/or mobilisation of alternative performance indicators comes to mind (Collison et al., 2010; Serrano-Cinca et al. 2021). Accounting academics may also draw on their conceptualization abilities to reveal dominant groups' attempts to maintain and legitimate oppressive activities by producing shadow accounts (Andrew and Baker 2020). The two approaches draw on distinct (but related) set of academic skills, but both, in their respective way, make important contributions to social betterment. They not only reduce the inequities in access to information we discussed in the prior section, they also contribute to problematise activities, policies and governance regimes. However, it is worth raising questions about the extent of social repercussions of the scholarly-produced shadow accounts when they are published in accounting journals and therefore accessible and visible to a limited number of constituencies only. To amplify the potential transformative impact of such accounts, it might be worth translating research findings onto other platforms such as blogs and other social media, while referring to the scientific publication. Indeed, the credibility associated to scientific research in society would most likely help alleviate some legitimacy challenges other shadow accountants face and possibly facilitate further transformation, albeit it comes with a risk of potentially undermining the perception a given society has concerning the objectivity of the academia. Given how the academia is under increasing attack in various (authoritarian) societies, scholars need to be mindful of such risks and challenges when considering engaging in shadow accounting.

## **Parting thoughts**

Shadow accounts correspond to a multiplicity of practices most of the time enacted by non-accounting actors. Although their aspirations are not always entirely fulfilled, their importance in sustainability accounting practice and research is undeniable. Shadow accounts are needed as a counterweight to hegemonic, often economically centred, activities, structures and governance regimes. Shadow accounts are needed to provide nuanced, polyvocal, perspectives on a situation, allowing marginalised and voiceless communities to be heard, and potentially feel empowered rather than hopeless. Shadow accounts are needed to make their audience aware of alternative possibilities to their taken for granted ways to see and do things. Shadow accounts are useful in helping researchers to widen their consideration what represents an account, what are its transformative possibilities and what obstacles it has to overcome to reach its emancipatory potential.

As a final note, we would point out the implications that the growing role of corporate sustainability disclosures in societies has for shadow accounts and alternative portrayals. In recent years, the landscape of reporting has continued to evolve swiftly and new frameworks and regulatory initiatives have been proposed and promoted, including the likes of GRI, <IR>, SASB and TCFD. In addition to other stakeholders, many actors in the financial markets are also increasingly interested in such disclosures, as various types of non-financial and sustainability information are considered to potentially help investors evaluate which firms are likely to prosper in the future and be able to navigate risks associated with sustainability challenges, such as climate change and biodiversity loss. At first, the proliferation of sustainability information would appear to be beneficial for societies, since this may help those interested evaluate how firms are performing across multiple dimensions. At the same time, however, we maintain that having ample sustainability information out there in the public space may create an illusion that since everyone is now talking about sustainability it would entail that markets, governments and societies are having things under control. The problem, however, is that the amount of sustainability disclosures and sustainability talk does not necessary tell us anything meaningful about sustainability (Gray 2010; Antonini and Larrinaga, 2017). Moreover, this discussion is likely to be amplified even further through the likely entry of IASB, the powerful global accounting standard-setter, within the sustainability reporting space through its interest in developing sustainability accounting standards (Adams and Abhayawansa, 2021). While some might believe that such developments will take us to a point where sustainability information becomes a normal and natural component of corporate communication, and hence reduce the relevance of shadow accounting going forward, we would argue that the opposite may in fact be the case. It is worth recognising that all reporting standards and frameworks are to an extent imperfect social constructions (Hines, 1988), and their creation, development and promotion are in varying extents politically laden and closely intertwined with questions of power. As is the case with any accounting and reporting practices, such standards and frameworks include a vast amount of choices and strategies as it comes to which aspects are included and which omitted, which issues are highlighted or alternatively downplayed, and which elements are made visible at the expense of some others that are sidestepped and turned invisible. As such, we believe that, as the global sustainability challenges keep on escalating, there is an ever-growing need for critically constructed shadow accounts providing alternative portrayals of organisations, institutions and governance practices.

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<sup>i</sup> <https://www.behindthebrands.org/about/>

<sup>ii</sup> The terminology surrounding shadow accounts has used many labels to designate the phenomenon, such as "external accounts", "counter accounts" and "shadow accounts" (see Thomson et al. 2015 for a detailed nomenclature). We chose to use 'shadow accounts' through the chapter but intend to reflect on the broad phenomenon, beyond its various labels.

<sup>iii</sup> Due to space constraints, we refer the readers to the relevant articles for more information on each theoretical lens.