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Postcoloniality in corporate social and environmental accountability

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Abstract

Using a discourse analysis of interviews with corporate managers and their published corporate sustainability information, this paper argues that corporate social and environmental accountability (CSEA) in a postcolonial context (Sri Lanka) is a textual space wherein local managers create a hybrid cultural identity through mimicking. It examines how local managers embrace and appropriate global discourses to reimagine their local managerial circumstances. They deploy a set of textual strategies – imitation, redefinition, innovation, and codification – to translate CSEA into a hybrid 'textual(real)ity' (i.e., interspace and duality between accounting text - textuality - and material practices - reality) whereby the global context is textualized as local and the local is contextualised as global. Nationalism, cultural ethics, and poverty enter this textual(real)ity as discursive elements that reactivate locality. A cultural notion of philanthropic giving, *dana*, gives local cultural authenticity to this textual(real)ity while the national politico-economic identity of poverty textualizes CSEA as a national development strategy. The paper also critiques whether these postcolonial dynamics can promote agonistic accountabilities. It contributes to the accounting literature on postcolonialism, imperialism, and globalization discourses.

Key words: postcolonialism; social and environmental accountability; Sri Lanka; Homi Bhabha; agonistics; globalization discourses.

1. Introduction

Critical accounting literature has been very receptive to theoretical developments in other fields, but very few draw on postcolonialism (e.g., Annisette 1999, 2000, 2003; Annisette and Neu 2004; Gallhofer et al. 2011; Kamla 2007). These few provide interesting insights into how colonial and postcolonial histories have shaped the accounting profession, accounting education, and management control systems in postcolonial contexts. However, they have not addressed the cultural agency of the colonized sufficiently, which this paper does by explaining how such agency is central to reproducing accounting practices in postcolonial social spaces. In doing so, like Thomson and Jones (2016), we introduce Homi Bhabha's postcolonial theory into accounting literature and provide an alternative theoretical interpretation of how western CSEA is culturally reproduced in peripheral countries.

Postcolonial analyses draw on various postcolonialists including Edward Said (e.g., 1994, 2003), Frantz Fanon (e.g., 2001, 2008), Gayatri Spivak (e.g., 1987, 1988), and Homi Bhabha (e.g., 1994, 1995), who have all focused on the duality between the West's cultural domination and the Rest's resistance. Seeing this duality as creating hybrid identities, spaces, and practices, they use terms such as mixture, syncretism, mestizaje (Wade 2005), meange, and creolisation (Glissant and Dash 1989) to explain the agential possibility of the colonized to create "third spaces" through intermingling the cultural systems of the colonizer and the colonized. Bhabha's theoretical notions are commonly used, discussed, and debated in this regard. Indeed, his "third spaces" and "hybridity" conceptualizations can help negate the cultural and institutional essentialism embedded in other approaches to studying cultural reproduction of accountability practices. Nevertheless, postcolonial studies have primarily focused on the hybrid nature of management practices and identities rather than the hybridization process (Yousfi 2013). They fail to explore the interplay between "conscious, inter-subjective processes of reinterpretation and negotiations of the imported practices; and the less negotiable and more stable local schemes of cultural interpretation" (Yousfi 2013, 395). Our paper addresses this issue by explaining how accounting utterances bring together the local text, local practices, and global sustainability discourses to recreate a postcolonial hegemonic order.

Data for our analysis comes from interviews with corporate managers and their textual outputs (e.g., sustainability reports). The paper argues that CSEA[1] in less developed countries (LDCs) is a postcolonial cultural space wherein local managers exercise cultural agency to create a hybrid cultural identity for their organizations. Our analytical attention focuses on how local managers embrace and appropriate global discourses to redefine their local managerial circumstances. We look into the textual strategies they deploy for this and how local cultural-political schemas and meanings are reactivated to redefine global discourses. We also assess whether postcolonial dynamics we have observed can lead to an agonistic social order (see Brown 2009; Brown and Dillard 2013a; Laclau and Mouffe 1985; Mouffe 2013).

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[1] Rather than usual term accounting, we use the term 'accountability' to capture not only the techno-managerial processes of measuring, recording, and reporting performance but also the normative, ethical, obligatory, relational, and discursive aspects of doing so. Hence accountability can be seen as a social space in which ideologically driven (e.g., sustainability) practices are performed in order to enact social relations of control, domination, subjugation and subjectivation. Accountability thus includes various types of accounting – technologies that enable such performance.

Accordingly, we theorize how postcoloniality conditions CSEA practices. The version of postcolonialism we advance here explains the liminal, ambivalent, and hybrid nature of accountability practices in LDCs; and how the colonized mobilize accountability practices to reproduce cultural differences. This is different from the extant accounting theorization of globalization, imperialism, and subalternity because it explains how the cultural agency of the colonized becomes a complex assemblage of desire, power, and enunciation where self and the world are interrelatedly enacted through materially engaged textual practices. We argue that CSEA in LDCs signifies cultural differences/pluralism but, paradoxically and ambivalently, within a colonizing framework of global standardization which limits possibilities of agonistic accountability to address critical socio-cultural, political, and environmental issues. We show how poststructuralist notions of postcoloniality explain the way in which 'cultural-political difference' is reproduced within CSEA discourses. This is an important contribution to critical accounting because it offers an alternative theorization of CSEA in postcolonial social spaces and explains how a new hegemonic order is constructed through CSEA discourses.

However, theoretical and empirical implications of this study is not idiosyncratic to Third World. This hegemonic order manifests an instance of what accounting literature discusses as "globalization discourses" (Barrett et al. 2005; Cooper and Ezzamel 2013; Cruz et al. 2011), which "examine how discourses on globalisation are constructed, adapted and circulated, and what roles accounting technologies play in rendering such discourses practical at 'local' levels" (Cooper and Ezzamel, 2013, p. 288, emphasis original). Following Edward Said (1975/2012), Cooper and Ezzamel (2013) argue that globalization discourses involve more general subjugation and appropriation but colonialism, especially in the form of "conceptual intervention", constitutes a central element of globalisation. In a similar vein, we make an extension to accounting literature on globalisation discourses by articulating how accounting technologies infuse the global with the local to create a hybrid textual(real)ity[2].

The paper has a double literary focus: CSEA and postcoloniality. Thus, the literature review, which follows this section, has two parts: the first (section 2) reviews accounting literature to see how CSEA has been politically theorized; the second (section 3) focuses on how postcoloniality has hitherto been addressed in accounting literature. Section 4, the theoretical review, articulates the theoretical parameters of postcoloniality in relation to this study. Section 5, the methodology, explains our analytical framework, the notion of accounting utterances, which we are dealing with herein, and the data sources. Section 2, 3, 4 and 5 collectively synthesise a wide range of the theoretical elements that this research draws upon. Appendix 1 summarises their interconnections and offers a conceptual road map of the theoretical elements used in the paper. Section 6 is the empirical analysis organised into major themes of embracing the global, appropriating the global, and reimagining the local. Finally, section 7 concludes the paper by reflecting on what insights our findings and analysis provide regarding the 'possibilities of agonistics' and 'globalization discourses'.

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[2] The term textual(real)ity here captures the interspace and duality between accounting text and material practices. We will further elaborate on this term in Section 5 (methodology).

2. The Political Theorization of CSEA

CSEA is currently engaging in critical self-reflection, asking fundamental questions about what should get counted in CSEA and how (Brown and Dillard 2013a). Trends include social and dialogic accounting (vis-à-vis functional and monologic) are deemed necessary elements of more inclusive and participatory social organizations. Accordingly, significant critiques have been made on the monologic nature of managerialist and eco-modernist approaches to accountability/sustainability (e.g., Cooper and Sherer 1984; Cooper and Owen 2007; Gray et al. 1995). Also, attention has been on how organizations can embrace the accountabilities of a plural society (e.g., Brown 2009; Brown and Dillard 2013a, 2013b, 2015). These call for the refusal of capital market privilege, the recognition of heterogeneity, and a pluralistic expression of public interest (Brown 2009; Dillard and Ruchala 2005).

This dialogical theorization's recent trajectory locates accounting within apparatuses of democracy – particularly the two democracy models deemed the basis of dialogics: deliberative and agonistic. Both seek to offer a richer conception of democracy than their mainstream other – the monologic liberal-economic (i.e., aggregative) model. The aggregative model draws on neo-classical economic rationalities to conceptualize democracy as the cumulative outcome of rational-economic choices within market and electoral politics. Though providing only very thin and 'privileged' explanations of democracy, this conception is powerful and colonizing – being instrumental in establishing a monologic accountability regime that privileges shareholders' interests over a democratic society's pluralistic needs. "Deliberative" (e.g., Lehman 1999, 2001; Power and Laughlin 1996) and "agonistic" (e.g., Brown 2009; Brown and Dillard 2013a, 2013b, 2015; Dillard and Roslender 2011) conceptions of democracy are mobilized against this hegemony to locate accounting within a more democratic and pluralistic social order.

2.3 CSEA Research in LDCs

Despite such noteworthy political theorizations of CSEA, we see a missing point: the postcolonial periphery. Although a bourgeoning body of CSEA research on LDCs exists, it largely comprises "myopic, isolated and colourless … descriptive studies of social accounting practices" (Gray and Laughlin 2012, 241). Some research, though, goes beyond such "descriptiveness". Islam and Deegan (2008), for example, explain how global pressures operate within social disclosure practices in Bangladesh and argue that global stakeholders can use their power over local companies to promote social disclosure practices. Moving the emphasis from disclosure to non-disclosure, Belal and Cooper (2011) consider reasons for non-disclosure of the politically sensitive issues of child labour, equal opportunities, and poverty alleviation to explore corporate unwillingness to discuss these. Belal et al. (2015) revisited CSEA in Bangladesh four years later but with a different focus. Addressing vulnerability and ecological rifts, they investigated possibilities for holding corporations to account for their environmental responsibilities. They note a political necessity for mandatory corporate reporting to make the contradictions and irrationalities of the globalized capitalist system visible, and they recognize the political roles that "surrogate accountability" can play for vulnerable stakeholders via third parties such as NGOs. These studies, however, provide no insights into how such an imposition would overcome (or reproduce) the monologic managerial hegemony that the dialogic and

agnostic approaches critiqued. Nor they address the issues of globalization discourses and postcoloniality embedded in such impositions.

Kamla (2007), however, makes advances in this respect. She recognizes theoretical potential of postcolonialism to extend conflict-based critical accounting research. She argues that it can expose how western imperialism has shaped the colonized world's accountability practices, especially the West being "the spectator, the judge and jury of every side of Oriental behaviour" (Said 2003, 109). She also sees emancipatory potential in postcolonialism, arguing that it can provide "a 'voice' to the subordinated group of the postcolonial world by attaching due value and respect to their cultural beliefs and philosophy" (Kamla 2007, 112). She further argues that insights from these beliefs and values could enrich national or international standards and initiatives, helping them go beyond the dominant economistic dimension of western accounting systems

However, what Kamla omits from her "comparative" analysis of the West and the East is how postcoloniality conditions CSEA and how CSEA can be theorized as a textual(real)ity of postcolonial domination, accommodation, and resistance. This assessment, we believe, is equally applicable to the other accounting studies that used theoretical notions of colonialism, imperialism, and postcolonialism to theorize accountability issues other than CSEA (see section 3 below).

3. Imperialism and Postcolonialism in Accounting

Postcoloniality here refers to the socio-political conditions and encounters that reproduce spaces of postcolonial dependencies and dominations. The analytical approaches to study them comprise two interrelated, and somewhat overlapping, analytical postures: imperialism and postcolonialism.

3.1 Imperialism as an Analytical Posture

Imperialism approaches postcoloniality from the colonizer's perspective (but not necessarily taking their side) and concerns "the practice, the theory, and the attitudes of a dominating metropolitan centre ruling a distant territory" (Said 1994, 9). It sees the postcoloniality as the institutional reconfiguration and expansion of the 'formal imperialism of rule' and the 'informal imperialism of influence' – a popular mode of analysing accounting developments in colonial and postcolonial sites. The accounting profession's evolution in the Rest of the World provides illustrative cases for imperialism as a mode of analysis. This began with Johnson and Caygill's early contributions to the sociology of professions (Johnson 1972; Johnson and Caygill 1971). Various studies later explored the accounting profession's 'imperial connection', for example, in Australia (Carnegie and Parker 1999), in Trinidad and Tobago (Annisette 1999, 2000), in Australia, Canada and South Africa (Chua and Poullaos 2002), and in Fiji Islands (Davie 2000). They all explain postcoloniality as expanding the empire's institutional apparatuses.

Critical Perspectives on Accounting's special issue (2004, Vol. 15, issue 1) "Accounting and Empire" consolidated the 'imperial connection' of accounting. It broadened the scope of imperialism in accounting studies beyond what it has been before – the deployment of accounting, accountants and their practitioner

bodies in late nineteenth-century British imperialism. As Annisette and Neu (2004, 1) explained, the special issue extended this to "the positioning of accounting within the processes and practices that permit imperial powers to dominate distant territories and their inhabitants", and it explored "the articulation of accounting and imperialism in both other and present-day contexts" (ibid.). For example, within contemporary imperialism, where imperial apparatuses were mobilized through transnational development funding agencies, Rahaman et al. (2004) examined how social and environmental reporting practices reproduced historic inequities and perpetuate poverty within the wider Ghanaian community. McNicholas et al. (2004) studied female Maori accountants to understand how Aotearoa's/New Zealand's imperialist history continually shapes their experiences. Kim (2004) addressed the "politics of difference" pertaining to New Zealand Chinese accountants to explain how race and ethnic issues were silenced in contemporary western societies. Alam et al.'s (2004) case study on the Fijian Development Bank showed how a modern neoliberal development institution was still immersed in political contradictions from the country's colonial legacy regarding ethnically and racially differentiated ruling and an international system driven by the mandate for profit. Neu and Heincke (2004) took Canada's Oka Crisis and Mexico's Chiapas Rebellion to examine how financial governance and techniques of force intersected to maintain colonial relations of domination. While explaining accounting's role in expanding and maintaining the empire, these authors also provide some insights into indigenous resistance and how such resistance limit the role of accounting techniques in maintaining the empire. Imperialism as an analytical framework in accounting has continued further (e.g., Bakre 2014; Boussebaa 2015; Gallhofer et al. 2011; O'Regan 2010).

3.2 Postcolonialism as an Analytical Posture

Postcolonialism approaches postcoloniality from the perspective of the colonized. While it almost always follows from imperialism (see Said 1994, 9), postcolonialism primarily focuses on how the colonized react to, engage in, resist, and reconstruct imperial discourses. It emphasizes the cultural-political agency of the colonized. Thus, postcolonialism conceives postcoloniality as a cultural space wherein postcolonial subjectivities are reconstructed through cultural-political encounters between the colonized and the colonizer. In this space, the colonized plays an agential role in constituting themselves as colonized subjects.

Recognizing cultural agency of the colonized is scarce in accounting literature but not absent. Some literature already cited as imperialism-based analyses have implicitly dealt with cultural-political agency, to a certain extent, especially regarding resistance to imperial discourses. Neu and Heincke (2004), for example, explain how indigenous resistance restricts the possibilities of accounting as a technology of imperialism, though their primary attention remains on how accounting was deployed in the periphery as a technology *of* the empire.

Research exploring connections between accounting and the indigenous people also appreciates the cultural agency of the colonized with varied emphases (see, for example, *Accounting, Auditing and Accountability Journal's* special issue (2000, vol.13, issue 3) on "*Accounting and Indigenous People*"). Akin to the imperialist papers mentioned above, some emphasize the repression and dispossession of indigenous peoples through accounting (e.g., Gibson 2000; Greer and Patel 2000; Neu 2000). Others emphasize how

indigenous perspectives are actually or potentially insightful for accounting developments. For example, Jacobs' (2000) study revealed how public sector accountability systems in Aotearoa New Zealand were reformed to increase the visibility of Maori concerns and the state's accountability obligations toward them. Gallhofer et al. (2000) drew on the "environmental principles" of three indigenous cultures – the Australian Aboriginal, the Maori, and the Native American – to see what the West can learn from these cultural systems. Craig et al. (2012) offer similar insights regarding *tonga* in Maori culture.

Compared with these studies, our paper has a much more nuanced approach to the cultural agency of the local. It focuses on the textual strategies they adopt in "writing back to the empire". We analyse their agency beyond the resistance – in their creative adoption of global discourses and their continual struggle to construct an identity within global managerial discourses. We see how they subjugate themselves to global discourses to find meaning for their own cultural and political practices within global schemas of meaning. Theoretically, we draw on postcolonial concepts of third space, mimicry, and hybridity. The closest accounting paper to our analysis is Thomson and Jones's (2016) paper, which draws on Bhabha's postcolonial theory to examine the mechanism through which migrating professionals to Canada are "othered" and how some gain recognition through "mimicry".

4. Theorizing Accountability as a Postcolonial Cultural Encounter

Hybridity, mimicry, and third spaces are this paper's central theoretical concepts. As few accounting studies deal with them, we turn to postcolonial studies in general and management studies in particular to justify their use in analysing accountability phenomena.

4.1 Postcolonial Third Spaces

Imperial, colonial, and postcolonial are interrelated theoretical notions that can explain social phenomena within relations of control and dependency. The 'imperial' concerns phenomena originating in metropolises which initiate domination, control, and dependency. The 'colonial' are its peripheral consequences: what happens in the socio-economic and cognitive spaces of the colonized. 'Postcolonial' is complicated because the prefix 'post' implies an 'aftermath' in two senses: temporal, as in coming after, and discursive, as in supplanting (Loomba 2005). Temporally, it carries a political-economic status: postcolonial means formally independent from colonial rule, which can coexist with being neo-colonial (still economically or culturally dependent on imperial centres). This paper takes its discursive meaning rather than this temporal meaning.

Discursively, postcolonial contests colonial subjugation and legacies. This meaning of postcolonial parallels the Foucauldian poststructuralist sense of history and political. As de Alva (1995, 245, parenthesis and emphasis original) explains, "postcoloniality can signify not so much subjectivity 'after' the colonial experience … [but] a subjectivity of oppositionality to imperializing/colonizing (read: subordinating/subjectivising) discourses and practices". A poststructuralist stance on postcoloniality questions not when it begins and ends, but where it is located. This makes postcolonialism a suitable theoretical framework for accounting research because postcoloniality exists, inter alia, in textual spaces

(accounting being such) where postcolonial antagonisms, subjugations, and resistances occur. In LDCs, this discursive and spatial meaning of postcolonial coincides with its temporal meanings.

Macherey (1978) argues that texts must be understood through their contextual utterances as they are not created by pure objective or subjective intentions (e.g. true and fair disclosures of sustainability) but reproduced through cultural encounters under specific historical conditions. Pragmatic matters such as when and where the text is written, by whom, to whom, the language used, the facts and figures conveyed and hidden, aesthetics to be deployed, rules of reporting and attesting, the traditions and debates within which it intervenes and influences, all come together to create a textual(real)ity. In postcolonial spaces, though, the textual(real)ity is an outcome of the way the colonized encounter the colonizing discourses emanating from the West (Loomba 2005). However, the text and the context constitute a duality. Contextual elements such as history, ideology, and culture do not merely background the text but constitute essential textual meaning and, conversely, textual representations are fundamental to creating history, culture, and ideology (ibid.). Thus, textual practices are not only modes of representations but also modes of reproduction. As a textual practice, then, CSEA constitutes a cultural space in which the colonized and the colonizer can enunciate culture and reproduce identities. As the forthcoming empirical sections show, CSEA as a cultural practice can enact social actors, including colonized subalterns, to produce cultural responses to dominating global discourses of sustainability. CSEA can be a discursive tool for constructing a counter-hegemony constituting a "polyphony of voices, each of which constitutes its own irreducible discursive identity" (i.e., an agonistic social order, see Laclau and Mouffe 1985, 191). For Bhabha (1995), it is a "third space", which Yousfi (2013, 396) calls a "site in which the colonizer and colonized are offered new possibilities of describing the identity of the Self and the Other in addition to new forms of political agency and subversion".

The third-space metaphor conceives postcolonial encounters as spaces of contradiction, mimicry, ambiguity, and subtle disavowal of dominating discourses. It is a liminal in-between space that hosts translation and negotiation between the colonized and the colonizer (Bhabha 1994, 1995). In this intercultural boundary, social actors construct their identities amid contradictory systems of meanings. Conceiving CSEA as such (see empirical section below), we explain it to be an ongoing historical process that transforms corporate identities through encounters between global discourses and local practices. Constituted by such encounters, this space is not entirely governed by the dispositions and rules of either the colonizer or the colonized. The hybridity so constructed belongs to neither but are a fusion of both (Bhabha 1994; Frenkel 2008).

Nevertheless, following Lefebvre, this Bhabhaian notion of third space can be an "illusion of transparency" which conjures a "mental space, and 'encrypted reality' that is decipherable in thoughts and utterances, speech and writing, in literature and language, in discourse and text, in epistemological ideation" (Soja 1996, 63; see also Lefebvre 1991, 27-30). Opposing this is the "realist illusion", where the space is oversubstantiated to mean things have more reality than thoughts. Here, the space is objectively and concretely there to be fully measured and accurately described (ibid). In attending our empirics, we tend

more toward the Bhabhaian conception of space but with a realist tweak of incorporating the "contact zone" (Pratt 1992), which emphasizes how subjects are constituted through their relations among colonizers and colonized – in terms of co-presence, interaction, interlocking understanding and practices, often within asymmetrical power relations. Pratt borrows the "contact zone" notion from linguistics, where it concerns improvised languages among speakers of different native languages; she, however, uses it for both discursive and physical spaces of colonial encounters or "colonial frontiers". In both cases, while "subjugated peoples cannot readily control what emanates from the dominant culture, they do determine to varying extents what they absorb into their own, and what they use it for" (Pratt 1992, 6). We use the "contact zone" concept to trace the transculturation of sustainability through discursive artefacts and utterances operating in-between the global and local (e.g., reporting standards).

4.2 Hybridity, Mimicry, and Otherness

Hybridity can narrowly mean racial or cultural mixture or the mingling of separate and discrete ways of living (Smith 2004; Young 2001). However, the Bhabhaian meaning evokes everything that challenges and undermines colonial vocabulary (Loomba 2005, 145). In this sense, it is a strategy of the colonized in cultural enunciation to create third spaces. Loomba (2005, 146) explains:

> movements and individuals often drew upon Western ideas and vocabularies to challenge colonial rule and hybridized what they borrowed by juxtaposing it with indigenous ideas, reading it through their own interpretative lens, and even using it to assert cultural alterity or insist on an unbridgeable difference between colonizer and colonized.

Hybridization narrates and creates postcolonial subjectivity through borrowing and juxtaposing. This narration then transforms the identities of the colonizer and the colonized. While drawing on western discourses and practices to tell their own narratives, the colonized not only reconstruct their postcolonial identities but also implicitly unsettle and subvert the colonizer's cultural authority (Werbner 2001; Yousfi 2013). For the Rest of the World, the West exists in textual forms tangible to the Rest. This often includes, for example, standardized managerial practices and texts purporting to be superior "models" for the Rest of the World. The colonizer's identity is discursively modelled in such texts as efficient, technically-superior, non-corrupt, greener, and economically and socially responsible managerial persona (Banerjee 2011; Banerjee and Prasad 2008). However, these ideal "models" are appropriated and localized through juxtaposing them with local ideologies and practices. In postcolonial contexts, then, the identity of the colonizer stems from how the colonized reconstruct the colonizer for their own appreciation, appropriation, and reimagining of the self.

A key element of hybridization is mimicry, which concerns cultural dissemination as a control mechanism. Mimicry's dual strategy situates it between the synchrony (i.e., the demand for identity, stasis) and the counter pressure of diachrony (i.e., change, difference) and represents an ironic compromise (Bhabha 1994). It is, on the one hand, an elusive and effective strategy of the colonizer to force periphery

to emulate western models, which implies a certain cultural convergence between the two and an effort to make the unfamiliar familiar (Bhabha 1994, 85-86). On the other hand, it "emerges as the representation of a difference" (Bhabha 1994, 86). Mimicry thus involves a double articulation: a complex strategy of reform, regulation, and discipline to "appropriate" the Other; and a signification inappropriateness, difference, or recalcitrance. It coheres the dominant strategic function of colonial power intensifying surveillance but also poses an immanent threat to "normalized" knowledge by signifying difference.

Colonialism is inherently contradictory in its endeavours to civilize its others and also fix them into perpetual otherness. As Bhabha (1994, 117) argues, neither the colonialist self nor the colonized other constitutes otherness – the disturbing distance between them does. Coupled with hybridity and mimicry, otherness constitutes an invitation, a desire, and a pleasure to overcome such distance. The postcolonial desire is articulated in relation to the place of the colonial other and constitutes difference within fantasies of origin, authenticity and identity. As such, otherness articulates the postcolonial subject and exercises postcolonial power through discourse, which demands an articulation of difference. This difference simultaneously inscribes the colonized in both the economy of pleasure and desire and the economy of discourse, domination and power (Bhabha 1983). The analysis section, empirically illustrates and explains how these postcolonial notions of hybridity, mimicry, and otherness construct CSEA as a postcolonial textual(real)ity.

4.3 Negating Cultural and Institutional Essentialism

Studies on reproducing western management knowledge in peripheries often take institutional isomorphism, convergence, homogenization, or imperial domination as the primary institutional dynamics that reshape the globalized managerial order. They embrace cultural and institutional essentialism because such institutional dynamics are often conceived as necessary modes of social change where the colonized simply import and absorb the western knowledge as they are (Aguilera and Cuervo-Cazurra 2004; Beyer and Hassel 2002). In contrary, attention on hybridization, mimicry, and otherness can reveal forces that develop non-essentialist and inclusive identities, which consequently dismantle colonial and neo-colonial categorizations, destabilize hierarchical power and purity relations, and create "third spaces" to offer possible sites for resistance and autonomy (Bhabha 1994; Yousfi 2013). The double articulation of textual(real)ity between western impositions and peripheral resistance will allow us to understand how the cultural agency of the colonized plays out in reproducing accountability within peripheral social spaces (see Alcadipani et al. 2012; Banerjee 2011; Frenkel 2008; Yousfi 2013). Yousfi (2013, 396) explains: "The colonized do not simply import western management knowledge but are able to creatively resist and consciously subvert the knowledge that is imposed by the colonizers, thereby blurring the distinctions between western and local discourse."

5. Methodology: Conceptualizing and Analysing the Textual(real)ity

5.1 Analytical Framework

Understanding discourse as constructive and constitutive of organizational reality (Fairclough 2005; Hardy 2004; Heracleous 2006), our analysis focuses on how local managers use global CSEA discourses to reimagine their organizations. Here we use discourse in a Foucauldian sense to understand the conditions under which statements are accepted and reproduced as meaningful and true (Fairclough 2005; Heracleous 2006). Discourses' core element is the "statements" social actors accept and reproduce as meaningful and true. Such "statements" constitute and construct a double reality.

First, these "textual" statements may or may "not neutrally reflect our world, identities and social relations, but do play an active role in creating and changing them" (Jørgensen and Phillips 2002, 1). Nevertheless, through such statements, changes are enacted and manifested. Accounting statements are such and may culminate into what some consider as greenwashing, window dressing, or creative accounting. Nevertheless, the conditions under which they are produced mean they can be 'stated' as 'truthful' to and 'acceptable' by the people toward whom the discourse is directed. In terms of discourse theory, what matters is not whether such statements are 'indeed' true or 'acceptable' but examining the conditions and relations of power under which they are made possible.

Secondly, as Phillips and Hardy (2002, 2) explain, "without discourse, there is no social reality, and without understanding discourse, we cannot understand our reality." That is, textual statements produce material effects and power relations, and writing into dominant discourse reconstructs reality. In this sense, the social conditions that enable social actors to reproduce such statements constitute their cultural agency: social actors' identity, their presence, their success, and their dominance are all established by writing discursive statements into dominant discourses. Nevertheless, such textual statements, and opportunities to make such statements, cannot be produced from nothing. There needs to be material practices and outcomes for textual practices to be grounded, as the 'things' to be textualised (Sims-Schouten et al. 2007). Hence, a prerequisite of discursive reconstruction is that social actors continually reproduce material practices. For example, to produce discursive materials in line with evolving global CSEA discourses (and thereby to position their organizations in the textual order that such discourses create), managers need to create material instances of sustainability. Such duality between textuality and materiality – the "textual(real)ity" – is a social condition whereby material practices are reinvented in order to write into dominant discourses and, thus, to position oneself within the hegemonic order that dominant discourses create. Reimagining and reinventing material practices stem from the political desire to position oneself within the hegemonic order. Within global managerial discourses, this is often manifested through textual benchmarking, rating, ranking, accreditation, and attestation, etc.

As such, textual statements become strategic tools that not only manifest changes in material practices but also demonstrate compliance with the rules under which such statements are accepted as meaningful and truthful. For postcolonialism, such rules are essentially "global" and "western" impositions

in the form of useful ideals to be mimicked and hybridized. From a postcolonial perspective, therefore, globalization strategically reimagines and reproduces local material practices so they can be written into, and read through, global managerial discourses. This dialectical conception of postcolonial textual(real)ity is illustrated in Figure 1. As shown there, postcolonial textual(real)ity consists of translations between local texts, local practices, and the global discourses. Local texts and local practices are globalised through agential actions of *embracing* (C1) and *appropriating* (C2) the global discourses and then *reimagining* and *textualization* of material practices (C3).
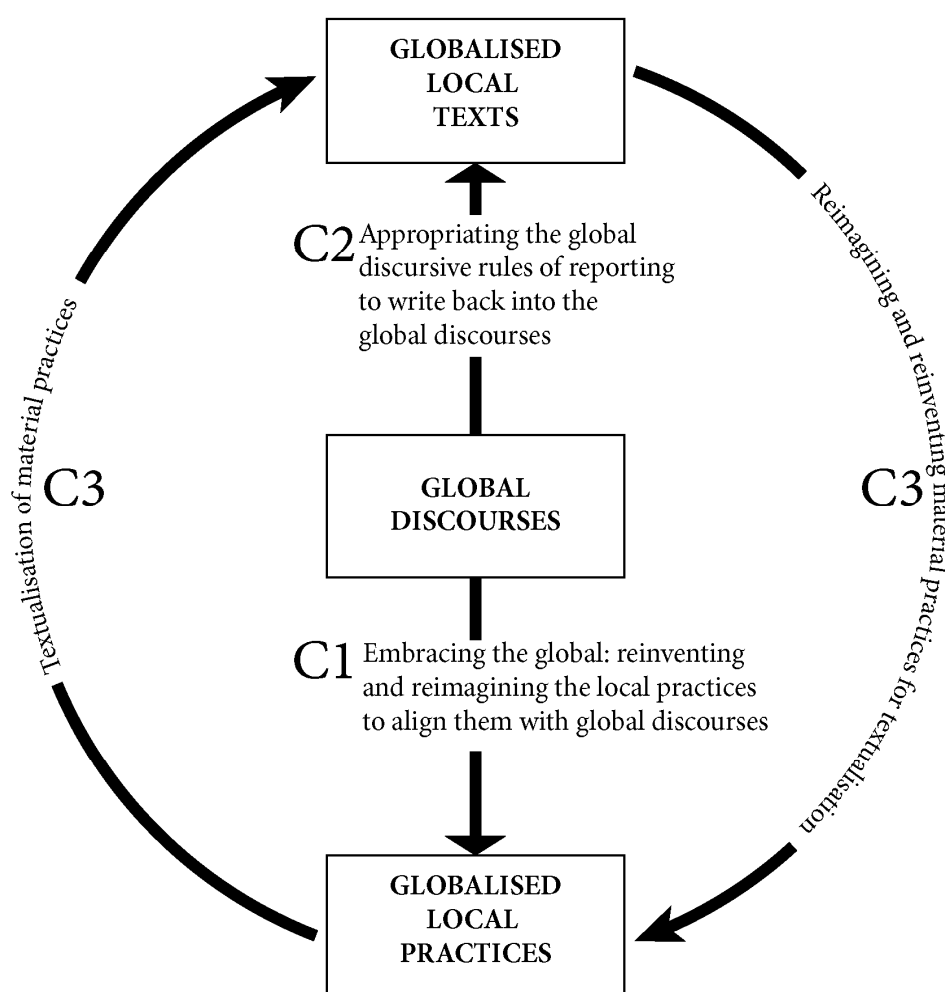

Fig 1: Elements of postcolonial textual(real)ity.

Codes for analysis were derived from this conceptualisation of textual(real)ity and manual coding of data involved identifying specific textual representations and material practices that elicit:

1.   *Embracing the global:* ideological and normative reimagining of organizational purposes, relations, structures, and activities in relation to CSEA's evolving global agenda. Under this

category we identify specific empirical instances of how "sustainability" (especially its western interpretations) becomes a discursive principle of the postcolonial subject's cultural agency (coding category C1 in Figure 1).

2. *Appropriating the global:* the way in which local managers appropriate global discursive rules of reporting in making local texts (i.e., sustainability accounts) global. This locates specific empirical instances of the West being the basis of mimicking and hybridizing accountability practices (coding category C2 in Figure 1).

3. *Reimagining the local:* textual strategies local managers use in "translating" local practices into global texts. This identifies how local practices are given global meanings and thus positioned within the global "order of things" (C3 in Figure 1).

5.2 Accounting Utterances in Discourse

In social and environmental accounting (vis-à-vis, for example, financial accounting) accounting utterances and other discursive utterances are hard to differentiate – hence the difficulty in identifying unique accounting utterances. Often, though, certain utterances become accounting utterance by gaining "authoritative speech" status from being spoken within discursive frameworks that can be identified as accounting (e.g., annual reports, sustainability reports, integrative reports and interviews about such "accounting outputs"). That is, accounting utterances are not "constative" but "performative". Constative utterances are merely descriptive while performative utterances lead to actions that generate effects (Ezzamel 2012). Accounting becomes performative by enacting or producing what it names, whereby it becomes "authoritative speech: statements that, in the uttering, also perform a certain action and exercise a binding power" (Ezzamel 2012, 68). Ezzamel (2012, 68) adds that "repetition, or citation, of coded utterances is a key part to the understanding of performativity because … [accounting] utterances are institutionalized citations of previous performance, a reiteration that links performativity and rituals, institutions and social structures".

For CSEA, therefore, accounting should signify and enact notions of sustainability within organizations' performative rituals, relations, institutions, and structures. It should provide institutional arrangements within which sustainability notions are enacted as "coded utterances or conduct" that can be repeated as ritualized and institutionalized actions and "cited" in relation to global standards. Thus, while enacting and enabling, accounting frames sustainability notions so they can be uttered or narrated only (or mostly) within parameters set by 'colonizing' accounting discourses (e.g., GRI). Accounting therefore cites and mimics the authority – the synchronic panoptical vision of domination (i.e., the demand for compliance, synchronized identity, and stasis). This, nevertheless, is not negating the cultural agency of the colonized because accounting also demands the diachrony of history (i.e., the strategy, change, and difference). As Ezzamel (2012) argues, political mobilization influences accounting discourses' performative power: accounting mobilizes different social actors, cultural identities, discourses, and power relations to reconstruct the hegemonic order. Our empirical attention is, therefore, on how accounting utterances constitute and mobilize the three elements in our postcolonial discourse framework – local text,

local practice and global discourse – to institutionalize sustainability notions as performative acts and utterances.

5.3 Data Sources

What are corporate managers in Sri Lanka trying to achieve by engaging in CSEA practices? Where and how do they get the insight and inspiration for such engagement? How do they translate such insight and inspiration into a durable set of accountability practices addressing wider social needs in their local settings? How do they reimagine their corporate identity, their managerial roles, and their environmental connections through such translations? These were the broader questions that initially framed our data collection. To address these, we explored two data sources: (a) semi-structured and unstructured interviews with personnel actively engaged in CSEA activities (i.e., participating in the organizational processes of creating accounting utterances); and (b) a content analysis of their textual outputs (i.e., sustainability reports, annual reports, and website content related to CSEA).

The interviews involved managers responsible for overseeing and/or conducting CSEA activities in 25 companies in three phases: 26 semi-structured interviews in 2012; six unstructured interviews in 2014; and 11 semi-structured interviews in 2016 (see Appendix 1). Selection primarily concerned their involvement in CSEA reporting and projects. Interestingly, primary responsibility for overseeing CSEA is widely distributed across many different functional fields ranging from specialized departmental heads for CSEA (e.g., Manager - Corporate Social Responsibility) to a Company Secretary (a chartered accountant-cum-lawyer). Their involvement in managing sustainability was thus key, especially in producing sustainability reports. Interviews lasted between 30 minutes to 2 hours 30 minutes.

Initially, attention was primarily on motives, sources of knowledge/inspiration, and the managerial processes for producing sustainability reports. A salient theme identified while analysing the first set of interview transcripts was that companies had embarked on specific social responsibility/sustainability "projects" to display their commitments to sustainability and social responsibility beyond shareholders' interests. The second phase addressed these "projects": their initiation, management, and links to corporate reporting. In neither of these phases was postcoloniality a direct theme. While reading and rereading these transcripts, though, certain postcolonial themes emerged as analytical categories: English vs indigenous languages in reporting; western standards, benchmarks, and showcasing global companies as ideal reference points for reporting practices; and *dana* in grounding corporate philanthropy within local cultural ideologies and relations. The third phase of interviews involved checking and substantiating these postcolonial themes, which reinforced what had already emerged. The above mentioned analytical and coding schema of textual(real)ity was developed through the subsequent reading of data in the light of postcolonial theory and, hence, it represents a hybridization of data and theory.

6. Empirics: Postcoloniality in CSEA

6.1 Embracing the Global

All interviewees agreed that every entity should take sustainability very seriously. Most are seriously investing in it but recognize that more needs doing, because, they believe, their own organization's success and the nation's development heavily depends on taking sustainability seriously. At a rhetorical level, sustainability has become a strong normative goal – an ideological element these managers now increasingly "integrate into their day-to-day operational and financial matters" (C2-P3)[3]. Notions such as triple-bottom line, "MDGs" (i.e., Millennium Development Goals), and GRI have become popular managerial jargons along with balanced-scorecards, value-creation process, quality management, and corporate strategy. Many mentioned integrated reporting as the future way for sustainability reporting for many reasons – for example, as "a global trend that helps to strike a proper balance between financial performance and sustainability" (C2-P3).

6.1.1 Global as a text.

The "global" repeatedly appeared as an overarching phenomenon within many discursive utterances. It was referred to as "a movement", "an agenda", "forces", "dynamics", "changes", and "inevitable transformations" – a phenomenon that leaves no option but to comply and go with it. Such narratives initially suggested the global as a dominating force, imposing upon managers a synchronic and converging vision of identity and change. However, ambivalent counter-narratives simultaneously surfaced.

First, while recognizing the power of the global to impose change on them, these managers also associate much positivity and creativity to that force – a heavenly rather than demonic force that demands creative self-subjectivation rather than subjugation. Global is more an "opportunity than a threat, as far as you are strategic enough to meet the demands that the global markets and global governance impose upon you" (C19-P3-2). Hence, for them, the global should offer possibilities for: in their terms; entrepreneurship, positive change, creativity, economic development, technological development and so on, which all imply cultural agency.

Secondly, the way they narrate the global implies a different logic of relations and appropriation. Our respondents do not explicitly use the terms "western" or "West", or even American, British, French, etc. (cf. Frenkel and Shenhav 2003; Yousfi 2013); instead, the global is their exclusive terminology for the postcolonial "other". To some extent, this negates the geographical and historical otherness postcolonial studies often attribute to postcolonial relations and spaces. Our respondents instead reconstruct the global as an all-inclusive textual space located within the text rather than outside it. This makes us consider this space from a perspective of interiority (i.e., text) rather than exteriority (i.e., context). So, the global is not the context but the text itself that local managers read and write into in reconstructing their organizational identity (cf. Moore 2001, 2). For them, the global is a text to appropriate and rewrite in reforming their organizational identity through discursive means. Their struggle is to self-narrate their identity and

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[3] The parentheses contain interview reference codes. Cn refers to the company code and Pn the interview phase code. See Appendix 1 for a full list of interviews.

performance so that they can be included in the textual space that they consider as global. Becoming global is writing into this text by mimicking and hybridizing. This point is well explained by a manager when he tries to articulate what he meant by becoming global:

> "there is a clear difference between international and global. If you simply export tea and sell them in a foreign market, no problem, you can call yourself an international firm. But you are not necessarily a global firm, because you are still behaving like a local firm. To be a global firm, you need to behave like a global firm. … You need to manage your activities like a global firm …. You should be able follow what global standards and benchmarks demands" (C19-P3-2).

6.1.2 Imagined global and its discursive artefacts.

The global as a textual space is inscribed in discursive artefacts and utterances: global accounting and reporting standards; global firms' exemplary practices; MDGs; managerial textbooks, guide books, and case studies that prescribe good global practices; policy directives from transnational organizations such as World Bank, UNESCO, and OECD; and consultancy reports. Many respondents deem such text to be "world guides", "global standards that they should follow", and what help them "to be global". From our theoretical lenses, these texts constitute the "contact zone" (Pratt 1992) wherein postcolonial subjects encounter, reimagine, and reconstruct the global. The global becomes "transparent" through such texts and they invoke the spatial and temporal co-presence of subjects previously separated by geographic and historical disjuncture; their trajectories now intersect within these texts. Postcolonial encounters take place within these texts (cf. Pratt 1992); hybridization and mimicking are therefore textual.

The local managers produce discursive utterances for an imagined global, which includes those locals "who see things from a global perspective" (C1-P3). The "stakeholders who can read and make assessments on these reports are indeed global … [including] those locals who know what is going on elsewhere in the world" (C1-P3). The global is deemed as the spectator, judge, and jury of their performance. This is evident in our respondents' discussions about publishing corporate reports often only in English and such reports' irrelevance for the "real people" they help thorough their "outreach programs".

> [Y]es, I have to agree. These reports are not going to be for those real people we help through our outreach programs. Reporting is not for them but for the global stakeholders. They wouldn't read these reports at all, even if we print them in Sinhalese. We work with them and help them. For them what matters is actions not words. (C2-P3)

> Our aim here is to become a world-class organization and I don't think we will be able do that in Singhalese or Tamil? … Who's going to read them in Singhalese anyway? (C2-P2)

English, as a language *of* and *for* global here, is an apparatus of power-knowledge signifying a 'postcolonial encounter'. In this encounter the local actively engages in the postcolonial processes of writing back to the empire through continual but ever incomplete processes of reproducing a new corporate identity – processes frequently associated with terms such as "world class", "globalized", "developed", "multinational", "glocalised", "sustainable" and "strategies to be a truly global firm". Managers presume a different ideal type civility to exist – one not necessarily out there in an imaginary utopian space but in-between (i.e., in liminality): as what is coming toward them; as the perpetual change they should make in their day-to-day organizational practices; as the flux with which they grapple for a change desired by the global. After all, this globality is the 'otherness' that constructs their 'postcolonial desires' and identities. Such othering – or, as postcolonial theorists often argue, becoming somebody that they are not – leads to the heart of postcolonial subject formation; as Bhabha (1995, 219) says, "Cultural and political identity is constructed through a process of othering." Accountability embedded in this process of othering is one that assumes a superior global, towards which locals should be accountable for. And that global is seen through "global texts" such as GRI and MDGs.

6.1.3 The liminality of the global.

This global other is a construct in a state of flux, remaking itself through various postcolonial encounters. The local encounters the global principally through four main discursive utterances: GRI, corporate reports of "global corporations", discourses pertaining to integrated reporting, and UN's MDGs. For our respondents, it seems, the global context is simultaneously to be read and written into. Through such reading and writing, organizational identities and practices are reformed and reconstructed. For example, like many others we interviewed, a manager reveals their "investment" in reading the global and writing into it:

> We did research into what big multinational companies are doing. We sent our people to foreign training and workshops to learn. … We prefer people with foreign qualifications because they can bring us global knowledge. … We have some people here; their dedicated job is to research what is going on in the industry globally. … Well, in the case of sustainability reporting specifically, we have sent our people to various training courses. At the very beginning, we had some consultants to help us initiate the project, to design the reporting system according to GRI. That helped us to win some awards as well. Then we learnt to do it ourselves. … but you can't do that without looking at what global firms do. We can't do everything they do, or the same as they do, but we can find a way which is good for us. (C25-P1)

Investments are thus made into reading and writing into the global. Local actors' reflections on "learning from the global" show the liminal nature of evolving CSEA practices in Sri Lanka. Liminality here means culturally positioning oneself simultaneously at both sides of colonial power relations through mimicry, hybridity, difference, and ambivalence. It is a process of celebrating a dynamic space of cultural change characterized by shifting identities, especially concerning their differences and ambivalences. In a

Bhabhaian sense, this cultural reconstruction of postcolonial corporate lives is a real movement of postcolonial intervention in people's daily lives as they grapple with the cosmic eddies of change around themselves (cf. Kalua 2009).

This social space is cultural-political because it signifies cultural differences between the colonizer (i.e., global managerial discourses) and the colonized (i.e., locals who struggle to reconstruct their own identity vis-à-vis such global discourses). Here culture is understood not so much as something existing out there as an overarching institutional force, framing managerial thinking and actions from the top, but as what social agents enunciate in their social encounters. Culture exists in its very enunciation, which takes place, in this case, through pragmatic postcolonial rereading of global discourses on sustainability. However, such readings are liminal displacements that, as Bhabha (1994, 235) argues, cause a "slippage of signification that is celebrated in the articulation of differences" rather than in cultural homogeneity or convergence. For postcolonial theorists, this slippage renders it impossible for cultural meanings to move freely and completely between any two or more systems of cultural differentiation (see Kalua 2009, 24). Therefore, what happens is a cultural encounter that enables the reproduction of a "third" – a liminal – space characterized by a moment of restlessness unleashed by an unknowable future, on the one hand, and an expanded and ex-centric site of experience, experimentation, and empowerment, on the other (see Bhabha 1994, 6; Kalua 2009, 24). In Sri Lanka, ambiguous Sri Lankan versions of CSEA are consequently developing through mimicry and hybridization. This is reflected in mobilizations of local cultural-political and religious schemas that reinterpret sustainability notions so that a "Sri Lankan-ness" infuses into global discourses of CSEA. References to certain local political-cultural notions reappear as parameters for redefining and localizing global sustainability discourses. With such local cultural notions, paradoxically, global discourses are both accepted and contested. These dynamics will be subsequently discussed.

6.2 Appropriating the Global

6.2.1 Seeking authenticity.

Our interviewees are engaged in reconstituting their organizational identities through CSEA. Their narratives suggest this involves seeking "true" and "authentic" meanings to guide their thinking, actions, and processes. Thus, CSEA here constitutes identity politics whereby these managers self-construct their organizational identities vis-à-vis authoritative and authentic – the global. In a postcolonial theoretical sense, a particular psychoanalytic condition is at play here: an ingrained belief that "true" CSEA exists out there, inscribed in "authentic global texts". Hence, "proper readings" of such texts are required: "It is pretty clear to me, anyway, it is GRI that we need to read carefully and comply with. What else?" (C11-P1). For another (C19-P1), "GRI is the Bible of sustainability." Their published reports specifically name the GRI G4 Standards, Integrated Reporting Framework issued by the IIRC, and the Principles of the UN Global Compact as their major knowledge sources for framing sustainability reporting. Another respondent explains:

> You don't have to specifically worry about Sri Lankan Accounting Standards or the Sri
> Lankan Code of Corporate Governance, or even the Listing Rules of the CSE (i.e.,

Colombo Stock Exchange), if you follow the international ones, because the local ones are the blueprint of the international ones. There is no difference. So just follow the international standards. You are covering more than what the local ones ask you to do. (C21-P3)

These quotes imply how written texts become instruments of control. They arrange some apparent and obvious universal fixities of colonialist epistemology, which the colonized often take for granted. Here, GRI and the like, as postcolonial texts, have become the instruments through which the colonizer controls the imagination and aspirations of the colonized. Such texts have framed local experiences for so long that local experiences cannot be perceived otherwise. They also offer an "authentic" basis for imitation and mimicry; social change and development are sought through such colonial mimicry and imitation. True and false, like good and bad, are separated with reference to such colonial texts. Judgements regarding how such texts are understood and followed determine how specific effects of truth and power are attached to mimicry, as far as such mimicry is "attested" and "certified" by the epistemic institutions that represent the global. Such attestations and certifications are the postcolonial processes through which locals display their affiliation with the global.

6.2.2 Global as the basis for justification and critique

In their utterances we see what we may call "colonial-mentality", which is a psychoanalytic condition about seeking superiority via affiliation with colonial texts whereby particular superior knowledge and, hence, a superior (colonial) identity is assumed by the colonized. Unlike its popular use elsewhere as a "form of internalized oppression", especially in Filipino American psychology (see David and Okazaki 2006), 'colonial mentality', for us, is not necessarily a term connoting oppression but an analytical one. It denotes a (collective) psychoanalytic condition that constructs a superior recognizable identity. As in Foucault's governmentality, this "mentality" works through a particular power-knowledge nexus, but here it is postcolonial. Paradoxically, then, it resists as well as subjugates, and through it the "colonized writes back to the empire" (Ashcroft et al. 2002) to appropriate and even join the "empire". Thus, here "colonial mentality" involves subjectivation whereby these managers construct cultural spaces to position themselves competitively and comparatively among 'their-other' (i.e., "our own") by reference to the 'other-other' (the global). The below quotes exemplify how they appropriate the global for critique and justification.

You know, our people here [refereeing to other corporate managers in Sri Lanka] do various things in the name of sustainability reporting. They even call some sort of magazines sustainability reports. They do them as newsletters and community reports. Are they actually sustainability reports? I don't really think so. … There are standards you have to carefully follow. … and we should seek for third party attestation as to the true and fair view of our reports. … You can't just do them as an annual event where you just write some stories about what you do in the community. Instead, you need systems in place to capture, analyse and report the environmental impact of everything you do. … That's how we report correctly on sustainability, we have such systems in

place. … Not just reporting set of random things that you just do in the name of corporate responsibility. (C1-P2)

This demeaning of the non-global or non-standard ways of doing things is further exemplified by the following stated by a senior manager.

We don't call it corporate social responsibility; we just call it corporate responsibility. … Donations don't fall under corporate responsibility. We don't consider it to be our responsibility, though we do them as well. … It's just philanthropy, and we have a different trust called the James Trust that handles small donations where we help orphanages, and most often this is confused as CSR. Most organizations here do such things and report them as CSR, especially when they do not have real CSR strategies and programs. We have been very cautious not to get such things under our corporate responsibility banner. … That is how it should be if you carefully follow international standards like GRI. (C2-P2)

These quotes explain how epistemological superiority is attained by demonstrating that one follows the global, while epistemological inferiority is attributed to "other ways" of doing it, including attempts others would call downward social accounting (e.g., community bulletins) which tries to "communicate with the real people down there in our communities" (C1-P3). As such, the "global" is mobilised as an idealised higher order principle for critique and justification.

6.2.3 The ratings game as postcolonial framing.

An important characteristic of postcoloniality is the colonized being dependent on the colonizer for answers to questions about justification and critique – the most common being, "Are we doing it right?" This essentially concerns what the global prescribes but is a question they themselves cannot answer. Consequently, CSEA becomes a ratings game – the prevalent narrative being that "global institutions" should answer such questions as far as their knowledge-power is objectified and codified into their education, assessment, and rating systems. In such games, CSEA's predominant objective is achieving higher ratings in global ranking schemas such as GRI. The next two quotes clarify how local managers conceive the discursive significance of ratings and "international endorsements".

We've gone to B level. The difference between C, B and A levels means, in the GRI framework, according to the G3 guidelines, C requires you to address at least 10 co-indicators, B requires 20 co-indicators, and A requires all 49 co-indicators … and all those indictors are mentioned here in the indicator discloser. We have marked what indicators we have disclosed, and it's also linked to UNGC [United Nations Global Compact]. So, we are A to the UNGC and we are endorsed by that. … These endorsements do matter because they tell you how good you are in terms of corporate social reporting. It is not we boasting about what we do but an independent globally

accepted organization testifying that we carefully comply with these international standards. (C2-P1)

"If I may point out, [company's name] sustainability report was the first report in Sri Lanka to get a GRI A+ and we have retained the same rating this year. DNV AS [Det Norske Veritas AS] gave the rating; we also have an endorsement, and we're dealing with carbon credits, so we're doing many things. … This is a GRI rating [pointing to specific paragraphs and pages in reports and recommendation letters]. … This is DNV. … DNV has a very large presence in sustainability in the Indi-Asia region. … This is a third party, an internationally reputed sustainability auditor, telling about our reporting" (C1-P1).

The large majority of our interviewees' primary concern is the level of rating and endorsements they have. Rating and endorsements works not only as a marketing and branding tool but also as a tool of self-ascertaining the skills and competencies of the managers to impose a "globally recognised" CSEA regime. As such, the parameters of the regime, as they see it, should be those that the rating agencies impose, and their managerial efficacy should be judged against them. In this context, our interviewees' understanding is that the rating agencies are the primary readers while others make judgement based on their ratings and endorsements. So, they deploy a set of textual strategies to convince the rating agencies that they comply.

6.2.4 Textual strategies of the ratings game.

Playing the rating game involves four key mutually inclusive textual strategies: imitation, redefinition, invention, and codification.

Imitation involves becoming similar to one's global counterparts by mimicking what and how they report. Local managers initially justify this process with "benchmarking", "standardization", and "global good practices" nomenclature. More deeply, this involves addressing ambiguities and lack of clarity regarding various pragmatic issues such as what and how particular elements in the standards are to be performed, accounted for, and reported. Imitation, or mimicking, is often narrated and justified as learning and problem-solving processes.

"Well, we set up a special taskforce, which I led, to study the specific requirements we can meet from GRI. Attention was specifically on how each disclosure element and reporting principle needed implementing. For that you also need to study this carefully [shows a copy of GRI Implementation Manual]. … But this will never be enough. You need to see how they are done by others. You need to have some specific examples that help you understand what is actually meant in GRI G4 … and how specific things are to be recorded, calculated and reported." (C19-P3-2)

This means that the global is presented to our respondents as a set of principles or rules whose implementation in their particular social spaces are always problematic. This problem is often encountered

as "figuring out technicalities" of how to interpret and implement the global standard in terms of their own local practices. Thus, mimicking takes a subtle disguised form of technical problem solving; the exemplary global others appear as the illustrative case examples.

Redefinition is often the second-stage strategy, where ongoing "normal operational activities" are creatively reinterpreted and relabelled as "sustainability operations" to match rating agencies' requirements. This includes adopting "new sustainability language" to describe and explain what firms have been doing. The most striking and well-known example is the way banks and finance companies often redefine a very profitable and major operational activity, microcredit, as not-for-profit welfare/development activity of "helping the poor". Also, institutionalizing charity as sustainability is another prominent example:

> We have always made various philanthropic donations. *Dana* (i.e., philanthropic giving) is something we always practise both individually and as corporate activity. … So, it's nothing new. We recently organized and formalized these activities. … They now have a clearer impact than just practising them as random cultural activities. So, now we've set up a separate subsidiary organization for these matters, [organization name] – a charitable foundation. We can now clearly record and report what we do in our charity dimension of sustainability reporting. (C13-P1)

"Integral" and "integrated" are often discursive tools for redefining thing as sustainability. For example, the following quote shows how a marketing logic of "full-market coverage" in telecommunication gained a social responsibility redefinition.

> We are in the business of communication, … as a business, if we start thinking, communication empowers people, it gives us knowledge, and it gives us access to information. By only empowering a certain segment, we will create a divided community. One section would have access, so their income levels or knowledge go up, but the rest of the community gets left behind. Our industry calls this the Digital Divide. So, as a responsible operator, our primary function should be to eradicate this Digital Divide. This would make communication accessible to everyone. Across the board, our service should be available; it should be accessible and applicable. … And we call that [company name] Integral Corporate Responsibility. (C1-P1)

What we see here is the way CSEA plays a "performative role" – defining, enacting or producing what it names. Managers thus provide new meaning to their usual actions and utterances by associating them with the "authoritative speech" (see Ezzamel 2012, 68) that emanates from the global CSEA discourses.

Invention, as a CSEA strategy, takes redefinition further and incorporates new activities to fill certain rating gaps. These often include the programs our interviewees frequently label as "reaching out" or "outreach" programmes, whereby the firms expand their operations to show themselves as "socially responsible".

> "We have outreach corporate responsibility, which involves using our core competencies to work in certain development-deficient areas. … The company goes in and tries to fulfil those capacity needs. To focus, we've narrowed our outreach to five areas, which is primarily ICT for development. … For example, assume that in a rural area you have poor educational facilities, poor schools, and lack of teachers. We'll not invest in training teachers or building schools because that's not our co-competency, so we'll use technology to deliver content or distant education to those schools. So, you can overcome traditional social deficiencies to boost developmental processes." We call this ICT for D (C1-P1).

Here we see a telecommunication firm helping the rural schools to offer digital contents to their students. While they often display genuine attempts to move out of the conventional operational domain of the firm in order to affect a developmental impact, these outreach programmes indeed are necessitated by the requirements of the global CSEA discourses, especially MDGs. Firms are increasingly driven toward such "social investments" because "they have become an integral part of corporate reporting and our CSR strategy now … and like production, marketing and finance, CSR has now become key pillar of our overall corporate strategy" (C1-P1).

Codification: Imitation, redefinition, and invention strategies culminate with codification, which includes mapping corporate activities with rating criteria so readers (especially rating agencies) can see how one matches the other. It involves three basic mapping techniques: iconography, colour coding, and indexing (see Figure 2 for examples). These techniques explicate not only the power of global standards to frame how local actors think and organize their sustainability activities but also local actors' agential strategies in textualizing their practices. One respondent explained codification's importance in the ratings game.

> We pursue a good rating … it makes us carefully think about what we are and should be doing. … It helps us improve our business processes. So, we should take it very seriously; we should carefully layout our report and ensure the auditors understand what we are doing; we must read the relevant standards in detail and map out how we meet assessment criteria. … Just meeting criteria is not enough though, we need to carefully and clearly show how and where and to what extent we meet those criteria. As you see here [pointing to the report] we do it like these. … We have made careful references to relevant criteria in every page of the report. In that way, we ensure the auditors understand what we do. That was one big reason for our very good rating. (C10-P2)
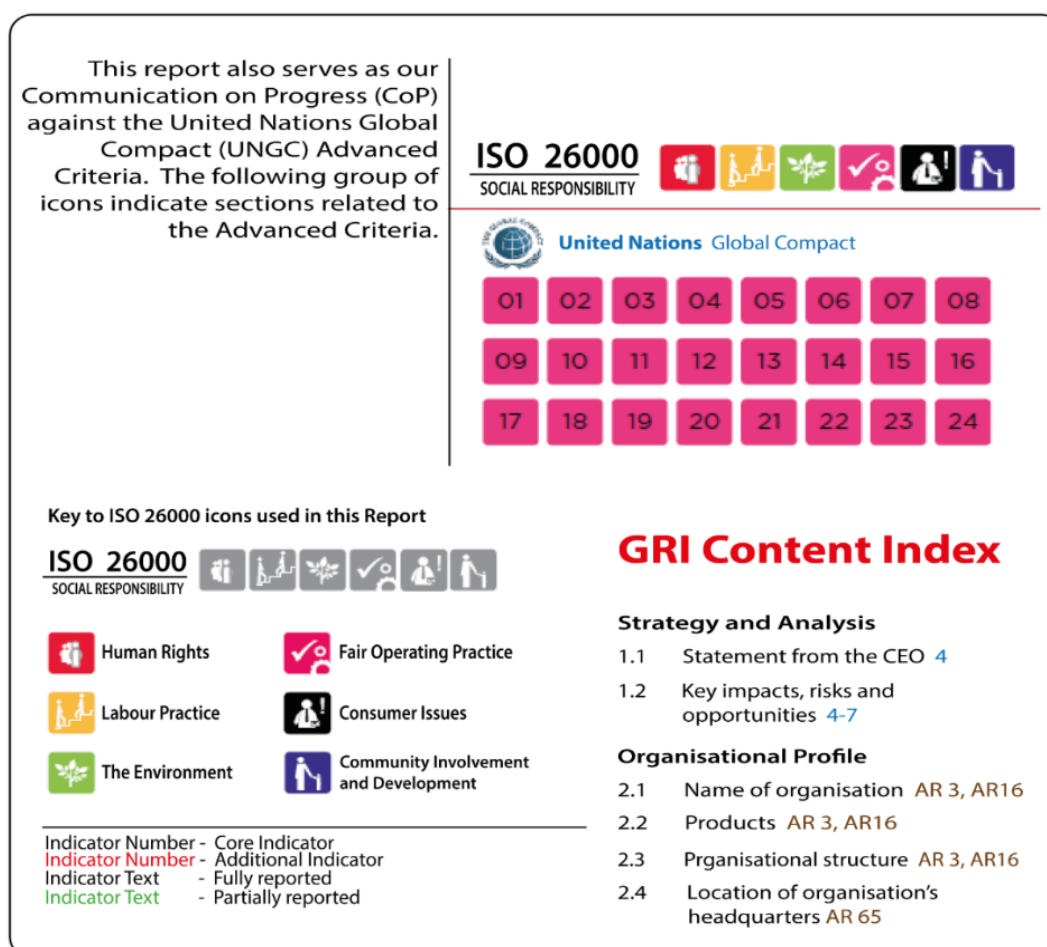
Fig 2: Techniques of mapping sustainability: iconography, indexing and colour coding.
Source: Dialog Sustainability Report (2011), pp.70, 73, 74.

These mapping techniques constitute technologies of "discursive transparency" (Bhabha 1985) through which 'local truth' is reconstructed to match the global epistemic parameters so that the local truth is visible to the global. Bhabha uses a photographic analogy to clarify this discursive transparency as it is processed into visibility through reversal, enlargement, lighting, editing, and projection – it is not a source but a re-source of light (Bhabha 1985, 152). Global deems to read the local practices and processes but only in the light of global standards being reflected and channelled upon the local practices and processes. It is the light of the global standards which makes local visible as global. Therefore, visibility becomes a capacity, a strategy, and an agency. Through imitation, redefinition, invention, and codification, along with their constitutive technologies of iconography, indexing, and colour coding, this capacity, strategy, and agency is materialized by photo-processing a 'negative' (i.e., the 'original' local actions and processes) into a picture sensible for the global. Postcolonial relations are maintained in these interpellative processes largely by textuality (c.f. Tiffin and Lawson 1994). GRI and similar sustainability standards then interpellate postcolonial subjects by incorporating them into a system of representation, for which the colonized textualize their practices creatively while exercising their agency and subjectivity through deploying their

textual strategies. This originality of the local, which encapsulates their capacity, strategy, and agency to write back to the empire, is the source of postcolonial ambivalence and hybridization.

6.3 Reimagining the Local

The local managers enact double inscription: inscribing both global managerial and local cultural logics simultaneously within their corporate identities. They pursue being "truly global" while assuming distinctly Sri Lankan social responsibilities. They view possibilities for being both global and Sri Lankan as their mimicry and imitation do not mean both are narrated as overt opposition. They signify their own cultural worthiness and idiosyncratic political intensions within global sustainability discourses. For them, locality has salient political, economic, and cultural identities and idiosyncrasies that need textualizing within global CSEA discourses. This locality often brings, from their perspective, "greater social responsibility":

> Being a Sri Lankan company, we have greater responsibility toward our own
> environment, culture, and society than any multinationals. We should be more
> concerned about our country than anybody else. If we do not protect our things. …
> I mean things like our heritage, our culture, our environment, our forests, and the
> health and well-being of our own people, … who else will? (C11-P2)

This locality is textualized with two salient themes: the cultural ethics of *dana* and the political economy of poverty alleviation.

6.3.1 Localizing corporate philanthropy.

Dana has been used widely to justify and provide local meanings to CSEA's philanthropic elements. In Sri Lanka, *dana* in practice is a multi-religious cultural doctrine people across all religions appreciate. In its generic meaning of philanthropy, *dana* cannot be uniquely attributed to Sri Lanka as it is a universalistic virtue underlying most philanthropy. Nevertheless, it is appropriated to localize CSEA. In Sri Lankan CSEA, its most prominent ethical and philosophical definition comes from Buddhist/Hindu philosophy, so it is often deemed a cultural principle of Buddhism/Hinduism. It is also a foundational ethical doctrine and practice that lays the path toward higher-order doctrines such as attaining *nibbana*. *Dana*'s prominence is evident in the place Buddha[4] assigns it in various practices. As Rev. Bhikku Bodhi (1998) outlines, *dana* is the first of three meritorious deeds (*punnakiriyavatthu*), the first of four means of benefiting others (*sangahavatthu*), and the first of ten "perfections" (*paramis*) – all sublime virtues aspirants to enlightenment must cultivate. Giving, in this theological meaning, involves the personal quality of generosity (*caga*) not as an outwardly manifest act of transferring an object from oneself to others but as the inward disposition to give; outward acts of giving strengthen this but in turn allow more demanding acts of self-sacrifice. Generosity is an essential attribute of good or superior people, along with qualities such as faith, morality, learning, and wisdom. In this sense, dana offers CSEA a religious-moral meaning.

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[4] For Hindus in Sri Lanka, Buddha (i.e., Gautama) is one of their many million gods; some also consider Buddha an avatar of the god Vishnu.

> "It's [CSR] not for financial return; it's for the joy of giving. … [Chairman's name] says that if you start a day with a worthy act, the whole day will be good. So we have installed some *pinkata* (i.e. charity pots) around the office where we are supposed to put something, even one-rupee coin, in the morning when we enter the building. The thought process is quite cleansing. In this way we manage to collect a fair amount, but the amount of money you give doesn't matter. It is your thinking, your mind, that matters. Giving creates a right mind. It cultivates a culture of sharing and helping. It permeates everything else we do. Then, we will cater to our customers better because selling will become an act of helping, because *dana* is not just giving money or any other material things: it is about giving your mind and heart as well. … So, *dana* needs to be cultivated as a corporate philosophy" (C13-P2)

When redefined in terms of *dana*, CSEA concerns morality and internal equilibrium. *Dana* is used to define CSR agonistically – as something that activates social agency and emancipation beyond profit and money motives. Philanthropy thus has greater importance and provides higher meaning for organizations beyond conventional economic definitions. Our respondents also see possibilities for "strategizing" by mobilizing this as an ideologically driven managerial practice. For example,

> Most philanthropic expenses were once hidden under miscellaneous expenses [accounting category]. Now, we have organized it much more strategically. We have set up a separate charitable trust … as a subsidiary organization to coordinate philanthropic activities. Our company subscribes a percentage of its profit to this charity every year and the charity also actively engages in raising funds through other means. They [charity managers] set up clear project proposals well aligned with our long-term social responsibility goals. Now we spend money strategically seeking a long-term impact. … We also raise more money, more than the company on its own can provide. … Consequently, the impact the company has on society is greater and much more visible now. (C2-P1)

Establishing separate "charitable trusts" has been a popular institutional means of organizing CSEA activities. Besides managerial and strategic advantages such arrangements may provide, they bring tax exemptions and opportunities to raise extra funding outside company subscriptions. Such movement toward "strategizing philanthropy" has yielded another salient feature of CSEA: corporate engagement in poverty alleviation.

6.3.2 CSEA as a national development strategy.
Poverty has been textualized within CSEA and marks postcolonial identity at various levels: national (i.e., a "poor nation"), public spaces ("poor schools", "poor hospitals", "and poor villages", etc.), and individual ("poor enterprising clients", "poor women", "poor children", etc.). Nationally, this is ambiguously as a proud but poor nation – one with a rich history and heritage but performing poorly within global neoliberal

economic and development regimes. Hence, "national development" has become an overarching CSEA theme; mottos such as "inspiring our nation" to achieve "Millennium Development Goals" have become common textual signifiers (e.g., see Figure 3). As such, corporate attempts at "strategizing philanthropy" are clearly marked by their active engagement in national rural development agenda, with the UN's MDGs providing the necessary global point of reference for such engagements.

Fig 3: Textualising national development within corporate reporting.
Source: Sampath Bank Annual Report, (2009), various pages.

Corporate engagement in national development as a CSEA strategy has a nationalistic rhetoric and programmatic focus in rural Sri Lankan landscapes. The rural is often textualized as a poor social space 'out there' awaiting corporate help to develop. From the corporate perspective this is usually deemed "outreach", the extent of which is often manifested and textualized through "images of outreach". An illustrative example of this is Brandix's (a leading apparel manufacturer in Sri Lanka) "Bindu" (literally "drops of water") project. Brandix set up a separate development foundation, the Bindu Foundation, to provide water resources to dry-zone rural villages, programming its CSR agenda mainly around these projects. Besides Brandix's Annual Report, Sustainability Report, and sustainability information on its website, it communicates its sustainability activities through a bi-annual sustainability magazine (Reach). Figure 4 shows some pages and images from this magazine. Such images show how companies textualize

their CSEA beyond corporate reports. They include material artefacts of rural community life such as community water taps, which private companies now manage financially (the circles in Figure 4 point out cement planks advertising company sponsorship). The notion of "care for our own" has been utilized here but within a global discourse – the UN Global Compact.

Fig 4: CSEA as reaching out.
Source: Brandix Reach Magazine, (2014), Issue 2, various pages (circled in the figure are the planks that contains Brandix Logo and sponsorship message).

This "reaching out" to help the rural poor paradoxically involves the poor as attesters of the textuality that corporations discursively construct. The poor gain a discursive presence here as beneficiaries of CSR activities as well as attesters. They testify to the corporations' "outreach" activities through appearing in corporate sustainability texts, with their tired faces and worn-out bodies but often with a smile of gratitude for the financial and material help the rich companies have offered. (See Figure 5 for examples of the poor's "corporate outreach" testimonials.)

"We are all tied to the Earth. The food I place on peoples' plates sustains their lives. The soil I till is the soil that must sustain my children and my children's children.
Dialog's services have transformed our lives. Dialog understands and respects its responsibilities towards us as customers, and its innovations make us stakeholders in being better stewards of the planet."

A few years back I intended to start my own dairy farm; but I failed because I was unable to provide the banks with the required guarantee. However, NDB offered me a loan on flexible terms. Prior to granting the loan, the Bank educated me on how to effectively manage the funds. I have also built a house with my earnings. Today I have developed my farm to a great extent and I am grateful to NDB and would like to pay my gratitude to the Bank for the support extended.
Mr W M Chandrakumar
Divi Aruna SME Loan Beneficiary, Chilaw

"The Rivers and Oceans sustain my community. The further we go out to sea and the wider we cast our nets, the more aware we become of the need to share the message of respect for the planet and her resources.
Dialog understands what we understand. As their reach has grown, so too has their message of sustainability to everyone in their web of influence."

Fig 5: The poor as attesters of CSEA.
Source: Dialogue Sustainability Report (2009); NDB Annual Report (2011), various pages.

7. Discussion and conclusions: Globalization discourses and agonistic possibilities!

Our analysis revealed how our respondents embrace and appropriate global discourses to reimagine and align local practices with the global. We explained the specific textual strategies that the local managers adopt in rendering globalisation discourses of sustainability practical at the local level. We showed the dominating and colonizing effect that global sustainability discourses have on the accountability practices of the local firms. However, at the same time, we also showed how local managers exercise their cultural agency in translating CSEA into a third space in which both the colonizer (i.e., globalizing discourses) and the colonized (i.e., local managers) are offered new possibilities of constructing the identity of Self and the Other. In relating our analysis and findings to accounting literature, we see a similarity between our study and Cooper and Ezzamel's (2013) on globalization discourses and performance measurement where they explored how globalization discourses are engaged with, consumed, appropriated, re-produced, disseminated and promoted in a multinational company working across UK and China. Drawing on Edward Said's (1975/2012) concepts of "authority" and "molestation", they explained how performance measurement systems render managerial discourses of globalization practical. In a similar vein, but signifying the cultural agency of the colonized, we explored the way in which local managers mobilized the global discourses of sustainability to create their own space of discursive utterances wherein they reimagine their managerial circumstances and identities.

The important question, though, is how far these discursive utterances lead to more inclusive, reflexive, and agonistic forms of accountability and social order. In agonistic terms, this concerns whether CSEA utterances foster agonistic social spaces where counter-hegemonic struggles could be launched against neoliberal hegemony (see Mouffe 2013, xvii). In accounting terms, it concerns possibility of a new radically different form of accounting to reveal and challenge the problems of neoliberal economics (Brown 2000; Brown and Dillard 2013a). In this discussion, we try to answer this question by examining the extent to which the dialectics between text, practice, and global discourses (which we illustrated in Figure 1) manifest possibilities for an agonistic social order. This involves a second-order coding of the thematic findings from the three primary codes (see Figure 1) against the theoretical parameters of agonistics: radical negativity, antagonisms, hegemony, and counter-hegemony (see Laclau and Mouffe 1985; Mouffe 2013). Accordingly, this section offers an agonistic critique[5] on the postcolonial dynamics of CSEA we empirically

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[5] While appreciating the normative and prescriptive orientation that agonistic accounting literature often demonstrates, we do not attempt here to "prescribe" "agonistic solutions" to the neoliberal problem (cf. Dillard and Yuthas 2013; Vinnari and Dillard 2016). Instead, we offer an agonistic critique on how sustainability discourses are mobilized in postcolonial spaces. So, for us in this paper, we acknowledge agonistic stance limitedly – only as a framework of critique. This stance is, nevertheless, not so different from what Mouffe (see Hansen and Sonnichsen 2014b, 4) herself claims when differentiating between radical politics and agonistic politics: "Radical democracy is a political project. Agonistic democracy is an analytical theory. It does not have any political contents. … When I am talking about agonistic democracy, it is me speaking as a political theorist."

observed. We frame the discussion into two key themes of agonistics: radical negativity and antagonisms (i.e., the "political"), and hegemony and counter-hegemony (i.e., the "politics")[6].

7.1 Postcolonial Radical Negativity and Antagonisms

Postcolonial textual(reality)ity articulates an ontological negativity of difference and desire that leads to a possessive inclination of self to the other – of the local to the global. Ontology shapes agency (Bignall 2010; Laclau and Mouffe 1985) and, hence, ontological negativity defines postcolonial agency. It also locates transformative action within desires to eliminate difference via mimicry and hybridization. This possessive inclination of the local to the global frame social actions and strategies. Here, agency becomes a complex assemblage of desire, power, and enunciation, which self and the world interrelatedly enact through materially engaged textual practices such as accounting. This assemblage happens because, according to Laclau's ontology of agonistics (see Hansen and Sonnichsen 2014a, 257), the political constitutes not simply a region of the social that differs from the cultural and economic but a way of establishing relationships between such thinkable entities as economy, society, and polity. CSEA is therefore "political": CSEA utterances and narratives articulate underlying ontological antagonisms between such entities and provide possibilities for recreating new political relations (i.e., a new hegemonic order). Our empirical sections explain how corporate managers envisage new social relations and identities by locating themselves between competing social categories such as local vs global, economic vs socio-environmental, private vs public, rich vs poor, and so on. They envisage a 'new' role for corporations in a wider social order that caters for society, nature, and the nation.

7.2 Postcolonial Hegemony and Counter-Hegemony

Ontologically, CSEA offers agnostics promises. The resulting hegemonic order, however, is contingent on how two interrelated articulatory political processes – sedimentation and reactivation – are historically performed in specific empirical sites. Sedimentation involves social practices forgetting their original constitution and political logic. This implies the "automatic" deployment of practices and technologies without proper reflection or appreciation of the original social conditions and political aspirations such practices and technologies envisaged. Reactivation, however, concerns the social practices that attempt reversion to the original social logic in the discursive formation (Hansen and Sonnichsen 2014a, 2014b; Laclau and Mouffe 1985). Social life, for Laclau (see Hansen and Sonnichsen 2014a, 260), happens between these two extremes. Society is never so sedimented that reactivation is impossible, but no society can attain its original institution, constituting itself from the absolute beginning. Hegemony is formed through this double articulation and "is never a pure Jacobian moment" but is instead a historically specific "partial reorganization of social life, in which some signifiers are transformed into signified of the total process" (ibid.).

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[6] Mouffe (2013, xii), differentiates between "the political" and "politics". The former concerns ontological dimensions of antagonisms; the latter constitute those practices and institutions that seek to organize human coexistence.

At our empirical site this double articulation has brought not a meaningful agonistic accountability regime but predominantly non-reflexive attempts at sedimenting sustainability formulae through global discourses, especially GRI, MDGs, and integrated reporting. The managerial processes and accounting utterances analysed herein – embracing and appropriating the global, reimagining the local – predominantly concern sedimenting managerial ideologies and techniques that emanate from global centres. For local managers, sustainability is largely a 'managerial formula' to be deployed as it is prescribed in the global texts; and, they believe, the formula would help them become global. In this context, sustainability is reproduced mostly as a textual(real)ity that reproduces the neoliberal hegemony than an overarching accountability regime which reactivates emancipatory social and political connections.

There were, of course, instances of reactivation. Certain local cultural schemas (e.g., *dana*) and development imperatives have been reactivated through CSEA's philanthropic and outreach elements. Nevertheless, these have been driven primarily by motives of creating globalized sustainability text rather than genuinely reactivating the "original". For example, the "the poor" appear in sustainability reports to demonstrate corporate philanthropy and to satisfy the "outreach" that global reporting protocols demand. Seemingly, the poor are mobilized for corporate image-building – not to reactivate genuine accountability toward the local communities with which the corporations work. The local has never had the ontic priority within accountability regimes that would make corporations accountable to them. The few instances of "communicating with the real people down there" through community newsletters, community forums, and pamphlets, etc. lack authentication by global standards and have thus often been negated as inauthentic. Whatever the benefit accruing for the poor is therefore incidental rather than politically ontic. Corporate accountability has been framed by, and towards, the discursively imagined global – the superior – not the local, social, and environmental themselves.

This is happening because postcolonial agency is problematically grounded in imperial dispositions – possessive inclinations to master the master and demonstrate such mastery to the master. It involves a desire to generate forms, relations, and practices that manifest the "global" (cf. Bignall 2010). Progress, development, sustainability, accountability, and alike are essentially seen as mere reconciliations with global discourses. Corporate sustainability strategies are therefore framed and limited by such reconciliation; what has become desirable and possible is what is signified in global discourse. However, such reconciliation becomes rather limited in agonistic possibilities because they take the form of techno-managerial textualizing through the textual strategies we explained in the empirical sections. Managers merely see CSEA as a techno-managerial textual practice of reconciliation with the global standards. As they are not sufficiently and clearly signified in global reporting frameworks, immediate, depressing, and hence attention-worthy issues of deliberative democracy in peripheral countries (e.g., ethnic tension, organization's role in reconciliation, workplace sexual harassment, gender freedom, corruption and bribery, political patronage, deforestation, water pollution due to overuse of agro chemicals in dry zones) have never graced corporate discourses. They are deemed too political (or non-managerial) for corporate reporting. So,

behind acts of embracing and appropriating the global and indeed reimagining the local is a systemic tendency to 'ignore' the critical issues any meaningful agonistic debate must address.

Although this is the postcolonial sociability we saw empirically, global discourses of course have agonistic possibilities. For example, the reactivations in our analysis have been, one way or another, triggered by global discourses. Hence, they have potentials for not only sedimentation but also reactivation. Compared with corporate reporting and management practices in the early-1990s (when we were management/accountancy students and trainees in Sri Lanka), managerial ideologies now significantly highlight the necessity for thinking of society and ecology beyond profit motives. In that sense, recent global discourses of sustainability have sedimented and reactivated some progressive social changes. However, still, the ways local managers mobilize global discourses raise fundamental questions about the possibilities of agonistics through CSEA if CSEA remains as mere textual practice which ignores the critical systemic issues any meaningful agonistic debate must address.

In conclusion, this paper theorized the way in which postcoloniality conditions CSEA practices in peripheral countries. In doing so, we explained how Homi Bhabha's theoretical concepts are useful in explaining how accounting practices are diffused in postcolonial contexts. Our analysis highlighted the liminal, ambivalent and hybrid nature of accounting practices in LDCs. With a rich set of empirical data, we also explained how the cultural agency of the colonized becomes a complex assemblage of desire, power, and enunciation where self and the world are interrelatedly enacted through materially engaged textual practices, accounting being such. We argued that CSEA in LDCs signifies cultural differences/pluralism but, paradoxically and ambivalently, within a colonizing framework of global standardization which limits possibilities of agonistic accountability to address crucial socio-cultural, political, and environmental issues. We illustrated that the way in which CSEA is constructed in periphery has not reactivated local, social, and environmental as ontically superior social categories; the ontological priority of local managers is to become global rather than social and environmental. As such, environmental and social are appreciated only to the extent that the global discourses permit – as elements of textual strategies of becoming global. Accordingly, we showed how poststructuralist notions of postcoloniality explain the way 'cultural-political difference' is reproduced within CSEA discourses. This is an important contribution to critical accounting because, we believe, it offers an alternative theorization of CSEA in postcolonial social spaces and explains how a new postcolonial hegemonic order is constructed through CSEA discourses.

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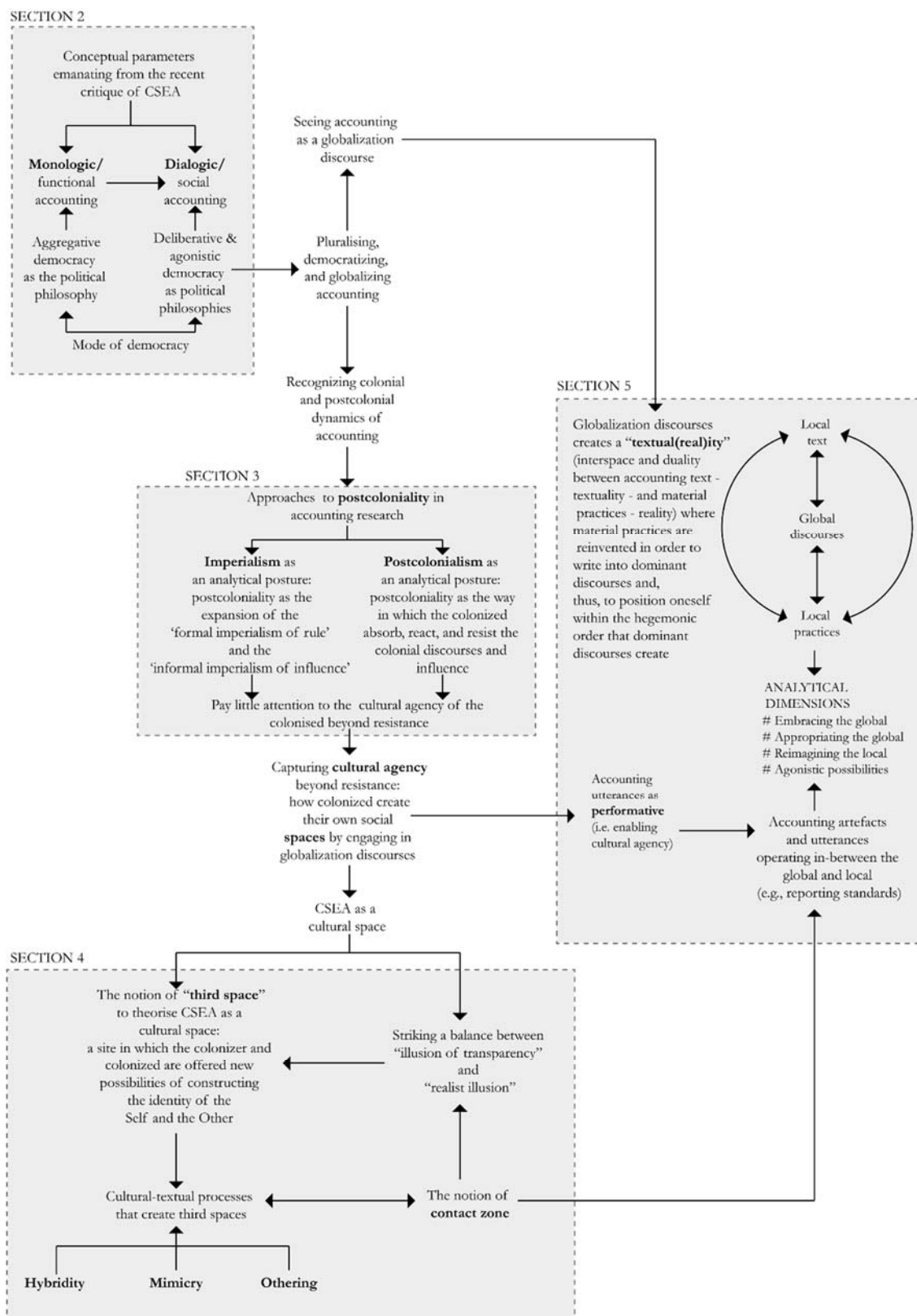
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Appendix 1: Conceptual map

SECTION 2

Conceptual parameters emanating from the recent critique of CSEA

Monologic/ functional accounting → **Dialogic/** social accounting

Aggregative democracy as the political philosophy

Deliberative & agonistic democracy as political philosophies

Mode of democracy

Seeing accounting as a globalization discourse

Pluralising, democratizing, and globalizing accounting

Recognizing colonial and postcolonial dynamics of accounting

SECTION 3

Approaches to **postcoloniality** in accounting research

Imperialism as an analytical posture: postcoloniality as the expansion of the 'formal imperialism of rule' and the 'informal imperialism of influence'

Postcolonialism as an analytical posture: postcoloniality as the way in which the colonized absorb, react, and resist the colonial discourses and influence

Pay little attention to the cultural agency of the colonised beyond resistance

Capturing **cultural agency** beyond resistance: how colonized create their own social **spaces** by engaging in globalization discourses

CSEA as a cultural space

SECTION 5

Globalization discourses creates a "**textual(real)ity**" (interspace and duality between accounting text - textuality - and material practices - reality) where material practices are reinvented in order to write into dominant discourses and, thus, to position oneself within the hegemonic order that dominant discourses create

Local text

Global discourses

Local practices

ANALYTICAL DIMENSIONS
Embracing the global
Appropriating the global
Reimagining the local
Agonistic possibilities

Accounting utterances as **performative** (i.e. enabling cultural agency)

Accounting artefacts and utterances operating in-between the global and local (e.g., reporting standards)

SECTION 4

The notion of "**third space**" to theorise CSEA as a cultural space: a site in which the colonizer and colonized are offered new possibilities of constructing the identity of the Self and the Other

Striking a balance between "illusion of transparency" and "realist illusion"

Cultural-textual processes that create third spaces

The notion of **contact zone**

Hybridity   **Mimicry**   **Othering**

Appendix 2: Interviews

Company code	Interview code cited in the text as Cn-Pn (company-phase)			Industry	Interviewees designation	Majority shareholders	% of foreign in the top management	Interviewees involvement in CSEA
	2012	2014	2016					
C1	P1	P2	P3	Telecommunication Sector	Head- Group Public Policy & Corporate Responsibility	Foreign	only the chairman is expatriate	Lead all CSR activities, sustainability training
C2	P1	P2	P3	Diversified Holding	Manager – Sustainability Integration	Foreign	0%	Lead CSR and integrated reporting
C3	P1		P3	Telecommunication Sector	General Manager	Sri Lankan	0%	Oversee CSR projects
C4	P1			Bank, Finance & Insurance	Assistant Manager Marketing	Sri Lankan	0%	Oversee CSR projects
C5	P1			Power & Energy	Company Secretary	Foreign	65% of the BODs are expatriate. More than 80% of the top management is locals.	Initiated the CSR projects and oversee them
C6	P1			Beverage Food & Tobacco	Communication Manager	Foreign	Except one, all the BODs are expatriate. Four out of 14 members of the management committee are expatriate.	PR, Sustainability and marketing
C7	P1			Beverage Food & Tobacco	1. CSR Manager	Foreign	Four out of 7 members of the BODs are expatriate. Three out of 7 members of the executive committee are expatriate	Lead the CSR Team
					2. Corporate and regulatory affairs Manager			Mange the accreditation
C8	P1			Diversified Holding	Manager Corporate Relations/ CSR	Sri Lankan	0%	Lead CSR and integrated reporting

C9	P1			Diversified Holding	Manager – Resource Developments	Sri Lankan	0%	Mange the charitable fund and CSR projects
C10	P1	P2	P3	Diversified Holding	Manager Business Developments	Sri Lankan	0%	CSR, Supply Chain, and PR
C11	P1	P2	P3	Bank Finance & Insurance	CSR Manager	Sri Lankan	0%	Head CSR department
C12	P1			Land & Property	Chief Executive Officer	Foreign	Six out of 11 members of the BODs are expatriate including the CEO	Oversee CSR projects
C13	P1		P3	Bank, Finance & Insurance	Deputy General Manager	Sri Lankan	0%	Supervise CSR projects
C14	P1			Manufacturing	Director / General Manager Finance	Foreign	0% No expatriates in the BODs or top mgt.	Integrated reporting, sustainability manufacturing
C15	P1			Diversified Holding	General Manager	Foreign	< 5% All foreigners are long serving/settled mostly with Sri Lankan roots.	Oversee the charitable fund
C16	P1			Construction & Engineering	General Manager - Finance	Foreign	Three out of 9 members of the BODs are expatriate. All of the top managers are locals.	Lead financial and sustainability reporting
C17	P1			Motors	Executive Director - Finance	Sri Lankan	0%	Lead financial and non-financial reporting
C18	P1	P2	P3	Beverage Food & Tobacco	Finance Manager	Sri Lankan	0%	Lead financial and non-financial reporting
C19	P1		P3-1	Bank, Finance & Insurance	Senior Manager - Accounts	Sri Lankan	0%	Lead financial and non-financial reporting
			P3-2		Deputy Director - Accounts (same interviewee promoted)			
C20	P1			Manufacturing	1. Finance Manager	Foreign	Four out of 6 members of the	Integrated reporting, sustainability training

C#	P1	P2	P3	Sector	Role	Nationality	Expatriate	Responsibility
					2. Accountant		BODs are expatriate. Almost all of the top managers are locals	Handle operational matters of integrated reporting
C21	P1		P3	Bank, Finance & Insurance	Director Finance and Treasury Management	Sri Lankan	0%	Financial and non-financial reporting
C22	P1			Plantations	General Manager	Sri Lankan	0%	Oversee social welfare and poverty alleviation programmes
C23	P1			Manufacturing	Factory Controller	Foreign	0% No expatriates in the BODs or top mgt.	Initiated and leads Sustainable Operations and Quality Management Project
C24	P1			Bank Finance & Insurance	Deputy General Manager	Sri Lankan	0%	Oversees Charitable Fund activities
C25	P1	P2	P3	Manufacturing	Manager – Corporate Social Responsibility	Sri Lankan	0%	Manage CSR department and projects
C26	P1			Telecommunication Sector	1. Chief Executive Officer	Sri Lankan	0%	Initiator of CSR and now oversee CSR activities
					2. General Manager – Finance			Financial and non-financial reporting
					3. Product Manager – Value Added Services			Leads the "outreach" projects

Note 1: In phase one (P1, 2012), 26 face-to-face interviews were carried out of which C7-P1, C20-P1, and C26-P1 were group interviews.

Note 2: In phase two (P2, 2014) six (of which two were Skype) and in phase three (P3, 2016) eleven (of which six were Skype) further individual interviews were carried out.

Note 3: The following are the companies included in the study (not in the order of the above table but randomised to maintain the anonymity of the respondents): Chevron, Sri Lanka Telecom, Nestle Lanka, National Development Bank, IOC, Ceylon Tobacco, Hemas, Hayleys Group, Sampath Bank, Overseas Reality, Lanka Orix Leasing, James Finlay, Colombo Dockyard, United Motors, Cargils, Seylan Bank, Ceylon Glass, Merchant Bank, Maskeliya Plantation, Singer Industries, National Savings Bank, Brandix, Mobitel, Dialog, John Keels Holding, and Aitken Spence group. .

Note 4: These companies are all listed companies in Colombo Stock Exchange and they are selected on the basis that they all produce corporate social and environmental data either as a separate sustainability report or as in integrated report. Some of them are foreign in terms of the origin of the majority share ownership. Nevertheless, as indicated here the management is almost exclusively local except C5.

Note 5: The selection of interviewees was primarily on the basis of their role in the management and reporting of sustainability/corporate social responsibility activities. Though not used as an explicit criterial of selection, the interviewees constituted a fair mix of ethnicities: Singhalese Buddhist – 62%; Singhalese Christian – 15%; Tamils (Hindus or Christian) – 15% and Muslim – 8%.