

Using CLA to Deconstruct Current Scholarly Views on Corporate Accountability to Community

Marcelle Holdaway
University of the Sunshine Coast
Australia

Abstract

Using causal layered analysis (CLA), a critical futures methodology, this paper maps and analyses a number of competing discourses relating to accountability to community within the scholarly literature. The focus is on the multiple perspectives expressed by scholars as viewed through the lens of corporate-community accountability. The aims are to challenge current dominant views, introduce a range of other views, and reflect on implications. Particular attention is on accountability issues where the impact on community is currently most obvious. This is business concerned with extracting raw materials from the earth. The scholarly literature is ordered along a continuum according to the level of citizen participation evident and the nature of that participation. CLA serves as both theoretical lens and methodological tool to deconstruct the range of views and enable a meta-level discussion of them. The analysis emphasises the CLA levels of worldview and metaphor. The results are a deeper understanding of the various perspectives and a reframing of accountability by broadening the concept beyond the business case. This suggests that CLA has something to offer both accountability and accounting. However, discerning the value of CLA in terms of moving corporate-community accountability forward is yet to be clarified through practical application in the field. Should CLA be of value, the wider ramification is a positive contribution to the economic world.

Keywords: accountability, accounting, Social and Environmental Accounting (SEA), social accounting, neoliberal economic theory, community stakeholders, extractive industry, Causal Layered Analysis (CLA), metaphors, Corporate Social Responsibility (CSR), dialogic approach, engagement

Introduction

My own position is firstly, that business as usual is not an option, and secondly that I view corporations as wielding greater influence than community in decisions that affect community. I suspect that the dominance of neoliberal economic thinking has a role in this latter situation. A common narrative adopted by many who hold this position, myself included, is that of David and Goliath; the battle between the community as underdog versus the corporations as the bully giant. A ‘them versus us’ story. I seek other more empowering stories.

A Critical Futures approach may well offer a constructive way forward through uncovering constraining myths and capturing new stories, along with strategies, around the issue. This study is an initial effort toward that end and is the exploratory phase of the research project. Implications for accountability and for accounting generated by the CLA analyses are to be evaluated in a workshop at a later date. This is the transformative phase of the research.

My aim is to expand the framework of accountability by gaining a deeper understanding of the multiple perspectives relating to accountability beyond the business case, as expressed by the scholarly community. The research question is, 'What are the scholarly perspectives concerning corporate accountability to community and what are their implications for accountability?' This will be explored using CLA as the method for mapping relevant content within journal articles, reports and web based quotes. The analysis of this content is in the form of categories arising from patterns in the data, which are then examined on different levels. The following introduces some of the issues and challenges evident in terms of corporate accountability to community.

Evidence points to increasing corporate power, and increasing rights granted to corporations. The question arises as to where corporate responsibility and accountability stand in terms of increasing rights granted to corporations in the 21st century? Furthermore, '... the profound economic, social and environmental impacts of corporate activity' (Brown & Dillard, 2013a, p.1), have led to increasing 'demands for business behaviours consistent with environmental and social responsibility, sustainable development and sustainability...' (Hart, Elkington & Hawken et al. cited in Milne et al. 2009, p.1212).

Moreover, the key stakeholders are the firm's shareholders. So how do firms reconcile the statutory privileging of shareholders in corporate law and the (voluntary) corporate social responsibility (CSR) requirement to effectively engage community? Business concerned with the extraction of raw materials from the earth is especially complicated in terms of community rights, as explained by Willow and Wyllie (2014, p.227):

"Particular challenges are confronted by people who own the surface rights to their property but not the underlying subsurface minerals. Since mineral lease holders have the legal right to develop their resource, surface owners are frequently unable to participate in decisions concerning mineral development on their own property."

An indication of the extent of community concern in Australia is that the Lock the Gate Alliance, an umbrella organisation for some of the community groups resisting coal seam gas (CSG), provides 'information and a point of contact for over a hundred community groups campaigning ...across Australia' (Lloyd et al. 2013, p.151). The problematic situation therefore needs to be addressed by means other than those currently employed. This paper looks afresh at 'accountability' by (big) business to community, and explores the possibility of CLA methodology having something to offer both accountability and accounting.

The paper is organised as follows. The first section outlines the context of the study by introducing a practice relevant to accountability; social and environmental accounting (SEA). I argue that SEA has not been effective in its purpose due in part to the presence of neoliberal economic thinking. CLA is then introduced as theory, and method of analysis. The body of the paper is a survey of literature, reviewed and organised according to the degree and quality of citizen participation evident. CLA is applied to the literature surveyed and a meta-level discussion ensues. This is followed by concluding remarks on the potential of CLA as a tool to address current problems with accountability and accounting.

Accounting and Accountability

My concerns for social justice and the environment, and the dominance of financial matters in decision making, first drew me to the practice of accountability and social and environmental accounting (SEA) in early 2000. While SEA ‘has been around in various forms since the late nineteenth century, it was not until the latter half of the twentieth century that it began to attract widespread attention’ (Gray as cited in George, p.7). It re-emerged ‘in the 1960s and the 1970s and sought to change traditional accounting practices to include new descriptions, an expanded set of events seen as relevant, and a more inclusive user group’ (Dillard as cited in George, p.7). SEA, part of ‘triple bottom line ‘accounting, was viewed as a possible means to reform the current financial accounting system.

So, while most people know about financial accounting, there are also various processes used to account for social and environmental matters. SEA is the process whereby a firm accounts for and reports on its social and environmental performance and impact to its stakeholders. SEA can therefore be a means by which a corporation can demonstrate accountability to its stakeholders, including community, or as expressed by Gray, SEA can be ‘developed as a manifestation of accountability’ (2005, p.3).

A critical approach to traditional accounting typically understands SEA practice as described by Zadek et al. (2013, p.10):

“...an important wedge in the armoury of an economic ideology that sees people’s inspiration and efforts as human capital, their income as no more than costs, and the natural environment as little more than material inputs...”

However, a number of scholars, including myself as practitioner, consider that social accounting has so far failed in its mission of addressing accountability beyond the financial ‘bottom line’. Take-up of SEA by corporations is minimal and when adopted, has largely emerged as entailing the production of ‘formal organisation-centric reports’ (Brown & Dillard 2013a, p.9). SEA has been open to being co-opted by ‘traditional, politically conservative managerial discourses’ (Brown & Dillard, 2013a, p.1). Mainstream accountants mostly discount SEA, and there is a strong resistance by corporations to SEA being legislated (legislation itself not being without problems). Moreover, corporate-led SEA ‘has been characterised by a *disturbing* variety of approaches and standards’ (Gray cited in Zadek et al., 2013).

So optimism in relation to ‘truly’ accounting for, and improving, social and environmental performance and impact has been thwarted, due in part to the current dominant theme for interpreting corporations through neoliberal economic theory.

Challenging The Legitimacy of Neoliberal Economic Theory

Each scholar has a particular worldview and a specific conceptual framework which influences their research. The current dominant scheme for interpreting corporations and their place in society is neoliberal economic theory, where companies are thought of ‘in terms of profit-maximizing firms’, and their market is thought of ‘in terms of supply and demand’ (Soderbaum, 2000, p.435). Stakeholders other than shareholders are less likely to be considered unless under the guise of profit maximisation.

As noted earlier, the (voluntary) requirement of CSR to effectively engage a number of key stakeholder groups as to the firm’s performance is up against the statutory privileging of shareholders in corporate law. Definitions of a ‘stakeholder’ vary. One common definition is that a stakeholder is anyone who can be influenced by, or can influence an organisation. Therefore,

an organisation has many stakeholders (Kay, 2011, p.15; Soderbaum, 2000, p.437; Banerjee, et al., 2003, p.107; Boutilier, 2011, p.4) including but not limited to staff, management, boards, community, and society. Here I prioritise community as the key stakeholder and seek to hear the multiple views inherent in our pluralist society. Consequently, the analytic tool of choice that best suits the research is described next.

Causal Layered Analysis (CLA) as Tool of Choice

Interpreting multiple and often competing perspectives and their implications for accountability and accounting are best examined through a framework that acknowledges and delivers multiple and often competing perspectives. CLA is both theory and method, developed by futurist Sohail Inayatullah in 1991 and used for ‘deepening the future’ (Inayatullah, 2013, p.52). CLA identifies the competing narratives, identifies new narratives, and seeks solutions from outside the existing framework.

Serafino De Simone (2004, p.486) summarises CLA well, explaining the issues as four layers of reality that are generally presented as:

- Layer 1 – the litany: what are the ‘soundbites’ we are being exposed to?
- Layer 2 – Social causes: surface level interpretation of what is happening.
- Layer 3 – Discourse/worldview: uncovering meaning as it has been constructed.
- Layer 4 – Myth and metaphor: the deep story that fuels or blinds the vision

Importantly, Layer 2, that is social causes, includes ‘economic, cultural, political and historical factors’ (Inayatullah cited in Milojević, 2015, p.540).

To facilitate deeper understanding, this analysis draws on the four layers of reality while placing particular emphasis on the layers of worldview and metaphor. Richard Slaughter states, ‘this depth is unique to CLA and is an important aspect to explore because [c]urrent global problems suggest that we need to reconstruct our worldview – to change the ways we construe the world’ (as cited in Kenny, 2013, p.55). Moreover, while traditional approaches seek out ‘truths’, the focus of CLA is on multiple perspectives and sets of narratives. CLA ‘is less [about] what is the truth but how truth functions in particular...settings, how truth is evoked, who evokes it, how it circulates, and who gains and loses by particular nominations of what is true, real and significant’ (Inayatullah n.d.).

CLA is well suited to exploring the legitimacy of neoliberal economic theory in that, ‘The CLA framework allows for the *challenging of dominant assumptions...*’ (Milojević, 2015, p.536), and ‘CLA ...gives space for the *expression of genuine alternative futures.*’ (Milojević, 2015, p.537). We now turn to the paper’s focus, the scholarly literature.

Accountability Related Scholarly Literature

Accountability related literatures are vast and accountability is addressed in disciplines including law, political science, economics, sociology, psychology, philosophy, ethics, business and accounting. Sources could include publications from government, corporations, community and academia. Moreover, pertinent literatures are fields, or branches of knowledge, and often continually emerging fields, many of which import ideas from the abovementioned disciplines, and especially sociology and philosophy. CSR is but one example of a continually emerging field. The literature is therefore transdisciplinary and complex, and includes literature concerned with the extractive industry.

Making sense of the literature

Scoping the literature resulted in focusing on the following topics; accountability, CSR, Social Licence to Operate (SLO), sustainability reporting, sustainability and disclosure. A number of elements particular to corporate-community accountability emerged from the literature and formed what I call ‘inclusion criteria’. These are relationships; engagement; institutional factors; SEA, and disclosure.

Sources included scholarly articles, reports and websites, and feature one or more accountability related ‘inclusion criteria’. I ordered the literature along a continuum according to the level of citizen participation evident, and the nature of that participation. The authors fell into three cohorts. Please note that the analysis is based upon the literature sampled and other sources from the often prolific scholars may perhaps reflect quite a different view.

The first cohort of four scholars is positioned at one end of the continuum, the end within or near the neoliberal economic view of the world in terms of citizen participation (from here also referred to as the ‘neoliberal project’). This first cohort considers corporate-community accountability to be occurring and provides examples of this.

First Cohort; corporate-community accountability is occurring

1/ An approach to stakeholder relationships aimed at reducing a company’s socio-political risk and clearly coming from a business perspective is illustrated by the following quote by Boutilier (2014):

“...social licence to operate [SLO] is apparently making the West’s slow economic growth even worse by granting a veto against development to everyone who can organize a protest rally.”

Boutilier’s approach to corporate-community accountability is situated largely within the neoliberal project in that community resistance is *managed*. An organisational development consultant, Boutilier conducts stakeholder mapping research at resource extraction and infrastructure projects and draws on tools such as Social Network Analysis. One of a number of aims of this approach is to identify and manage ‘resisting’ stakeholder groups through a variety of strategies. An example is where a ‘resisting’ network exhibits power through an effective structure resulting in strong social capital. A strategy to address this is for the firm to introduce actors connected with the firm into the network that weaken this power (Boutilier, 2011, p.7). Boutilier confirmed that this interpretation is correct (Pers. Com. 23 June 2014). He also provided an example of a component of corporate-community accountability occurring with the granting of a SLO. This was achieved through negotiations between a mining company and stakeholder groups from the Quechua people in South America. SLO has been a response by the extractive industry to opposition from those adversely impacted, and as with CSR, has any number of contested definitions¹.

2/ Carol Adams, a prominent proponent of a new reporting standard, Integrated Reporting (IR)², states that IR has the ‘potential to shift the thinking of corporate actors to better align notions of profit maximisation with the wellbeing of society and the environment’ (Adams and Whelan as cited in Adams, 2015, p.25). An example of IR creating value for shareholders and other stakeholders, and thereby a component of corporate-community accountability occurring, is provided by the international company Unilever. It is, according to Adams (2014), ‘moving towards the company of the future’.

3/ Campbell approaches corporate accountability by examining the positive institutional mechanisms in place to influence corporations to act in socially responsible ways. Campbell introduced a number of propositions specifying the conditions under which corporations are likely to engage in CSR (Campbell, 2007, p.947). Those conditions relevant to corporate-community

accountability are firms engaging in dialogue with stakeholders, and social movement organisations monitoring a firm's behaviour. According to his analysis, Finland, Denmark and Sweden have 'the sorts of institutions that will facilitate socially responsible corporate behaviour' (Campbell, 2007, p.963). This was partly borne out by the World Economic Forum's ranking of these countries as being 'very high in terms of the strong ethical behaviour of their national corporations' (Campbell, 2007, p.963).

4/ Collaborative partnerships are also viewed as a means of corporate-community accountability. McDonald and Young (2012) offer an exemplary example of joint collaboration and joint value creation between business and community as a model for CSR. The community, they argue, has the power to take away the company's licence to operate. Their Australian-based case study details joint value creation between the extractive company, Alcoa, and the environmental NGO Greening Australia. 'Cross-sector collaborations are defined as relationships involving two or more sectors who work cooperatively to address societal issues ...and are a key method to enact CSR' (McDonald & Young, 2012, p.55). Their paper has a number of references to motivation and ethics and concludes that the strategic perspective adopted by Alcoa entailed power sharing and '... more than pure profitability' (McDonald & Young, 2012, p.66).

Two visits by the writer to Alcoa's site at Geelong, Victoria, along with interviewing Greening Australia's CEO, confirms aspects of this view. Greening Australia CEO described Alcoa as 'helping them fund innovation' and being, 'a good example of how CSR ought to work'.

Second Cohort; corporate-community accountability could occur

Following along the continuum are literatures that affirm that quality stakeholder relations, a major component of corporate-community accountability, need to be addressed³. Literature in this space is generally concerned with the concept of Social Licence to Operate (SLO).

Particular to this study is the SLO criteria of 'Free, Prior and Informed Consent' (FPIC) which appears to be neglected and/or resisted by business (Bice, 2014; Owen & Kemp, 2012). Relational variables are identified as of primary concern (Bice, 2014; Moffat & Zhang, 2014; Owen & Kemp, 2012), and how best to gain the trust of local communities is the thrust of much of the SLO literature.

The importance of, and strategies for gaining community acceptance in the extractive industry is increasing, at least in the literature. Quality stakeholder relations and engagement are regarded as possible in the following two examples.

Moffat and Zhang argue that mining companies need to gain the trust of local communities through 'high quality engagement with communities, alongside mitigation of operational impacts...' (2014, p.61). Genuine collaboration, sharing of power by corporations, reducing SLO focus on the business case, and genuine agreement making, are among the issues identified by Owen and Kemp (2012) that need to be considered.

Third Cohort; corporate-community accountability is problematic

Others further along the corporate-community accountability continuum approach accountability issues with substantially stronger criticisms. Scholars in this cohort include Brown (2009) and Brown and Dillard (2013a, 2013, 2014), Stubbs and Higgins (2014), Archel et al. (2011), Banerjee (2003, 2008), Mercer (2014), and Tuft (2014). Dominance of the business case; unequal power relations and negative institutional environments including weakened democratic institutions, are among the issues cited.

Firstly, the new move in reporting, IR, has critics. Accounting for and disclosing performance and impact beyond financials through IR could, in theory, be an impetus for moving beyond neoliberal economics. However, business case framings and managerialist approaches could well

obstruct progress. Some (Stubbs & Higgins, 2014; Brown & Dillard, 2014) argue that financial capital providers are privileged by the International Integrated Reporting Committee's⁴ (IIRC) proposals above other stakeholders in terms of information demands and the needs of other stakeholders.

The managerialist approach is also much maligned in terms of effective stakeholder engagement. Although the earlier example around the partnership between Alcoa and Greening Australia would seem exemplary in terms of business engaging for change, viewed from a critical perspective, power imbalance is a problem.

This more critical cohort strongly rebuffs positive views around stakeholder engagement. The purpose of such discourses is seen in terms of increasing shareholder value. Moreover, Archel et al. (2011) argue that even if engagement is deemed effective, outcomes of that engagement do not mirror the viewpoints of the range of actors that may threaten the direction preferred by the firm. Archel et al. paid particular attention to the role played by 'heretic social actors' and found that heresy 'tends to be stifled via the institutionalisation processes and serve a symbolic even regressive function' (2011, p.341). They refute any possibility of change through stakeholder dialogue in its current form and any real power by citizens to effect change.

Community agendas may also differ markedly from business agendas. For example, surveys of the views of Indigenous stakeholder groups by Banerjee caused him to query that while stakeholder empowerment is sometimes identified as a (noble) goal by some firms, how does empowerment occur with stakeholder groups that '...have opposing agendas to industry, for example in current conflicts between mining and resource companies and Indigenous communities' (2011, p.64).

Government and business have been viewed as sharing a similar discourse in terms of the benefits of extractive industry, which according to Mercer (2014), brings into question whether governments can act as neutral arbitrators. Furthermore, if, as it seems, the Australian economy is dependent on extraction and export of fossil fuels⁵ what effect would this have on our democratic institutions? One view links fossil fuels, global warming and democracy, arguing that the CSG industry 'will work at getting control of democratic institutions...[as a result] the effort [to preserve democracy] will need to be driven not by elites, but by the mass of citizens who demand a better future...' (Tuft, 2014, p.16).

The following section applies CLA to the literature surveyed and offers a meta-level discussion on the implications for accountability.

CLA Analysis

Litany

The first layer, the concept of litany, 'express[es] the most apparent, observable form of the social construction of reality...[and] is the reality in which most live and think' (Ramos, 2004, p.521). This layer is the most superficial in the analysis.

The scholarly literature sampled revealed multiple interpretations. These are positioned along a continuum about whether business can in fact be accountable to community. Early on the continuum are the literatures that affirm that components relevant to the concept of corporate-community accountability are occurring; further along the continuum are the literatures that affirm that a major component, quality stakeholder relations needs to, and could occur. Towards the end of the continuum are the critical literatures arguing that corporate-community accountability is seriously problematic on multiple levels. The 'soundbites' of the multiple interpretations of corporate-community accountability expressed by the three cohorts are described in Table 1.

Table 1. *Layer 1 - The litany*

Literature	First cohort	Second cohort	Third cohort
Litany	Corporate-community accountability is occurring	Corporate-community could occur	Corporate-community accountability is problematic

Systemic or Social Causes

The second layer, the systemic, or social causes includes examining the political, economic, cultural, and historical and may address the question of power. Underlying causes are sought and a degree of interpretation and analysis enters the discourse at this level. Interpretations about the causes that facilitate corporate-community accountability vary, as do interpretations on what makes corporate-community accountability problematic. Table 2 summarises these interpretations.

Table 2. *Layer 2 – Social causes: surface level interpretation of issues, challenges and trends.*

Literature	First cohort	Second cohort	Third cohort
Social causes	Corporate-community accountability is occurring through stakeholder management; through new moves in reporting; through institutional mechanisms; through joint collaboration	Corporate-community accountability could occur through high quality and wider engagement, and through improving relations by applying a range of strategies	Corporate-community accountability is problematic due to the dominance of the business case; unequal power relations and negative institutional environments including weakened democratic institutions

Worldviews and discourses

The third layer, worldviews and discourses, is where marginalised and ignored discourses are uncovered and where values and beliefs are analysed. The following provides a background to the development of worldviews to be applied in the CLA mapping of the literature.

A concept proposed by Sherry Arnstein in the 1960's that outlines the various levels of citizen participation known as 'A Ladder of Citizen Participation' (Arnstein, 1969⁶) proved to be a most useful conceptual tool. I propose adding a corresponding ladder of worldviews, with corresponding distances from neoliberal interpretations. Refer to Figure 1 for the visual representation of this mapping tool. The concept of the tool arose largely through information in the literature, through CLA case studies and through my experience; the synthesis through perceiving connectivity.

Ladder of citizen participation
(Arnstein, 1969)

Ladder of worldviews in relation to
neoliberal economic theory (Marcelle
Holdaway, 2016)

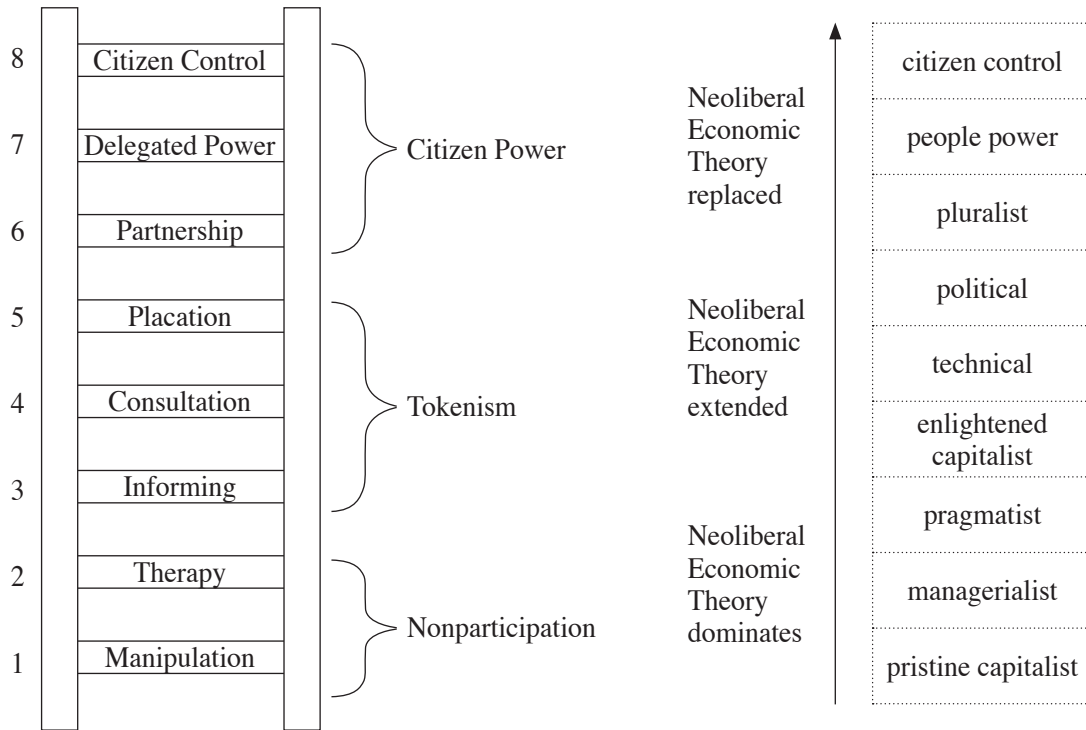


Figure 1. Participation, theoretical interpretations and worldviews

Figure 1 proposes linkages between worldviews, theoretical interpretations and citizen participation. It also proposes that those who hold certain worldviews are more or less likely than others to adopt a neoliberal interpretative approach.

The following serves to assist with understanding the use of the tool. Interpretations are influenced by worldviews, which in turn influence the level of citizen participation. For example, an enlightened capitalist worldview is more likely to be open to interpretative approaches beyond neoliberal economic theory, and more likely to feature a stronger element of citizen participation. So as worldviews move beyond that of ‘pristine capitalist’ interpretations, neoliberalism weakens and citizen participation strengthens.

Note that literature sampled is not from the very far end of the continuum; that of the ‘pristine capitalist’. The literature begins with a ‘managerialist’ worldview. Also in terms of both ‘ladders’, in the real world there might be many more rungs and these would be much less sharply distinguished. As with the literature itself, there is a continuum in terms of participation, theoretical interpretation and worldview as well as a degree of overlap. Please refer to the ‘ladder’ while reading the following.

Along the continuum

The first example early in the continuum in the writings of Boutilier sampled, reflects a predominantly managerialist worldview and includes a level of citizen participation. Other approaches in this subsection extend neoliberal economic theory to include greater citizen

participation. They are therefore oriented in various positions further up the ladder of worldviews and citizen participation. For instance, a new reporting standard as panacea to the focus on profit maximisation reflects a more pragmatic and technical worldview, and positive institutional mechanisms reflect an increasingly political-economy worldview. Partnerships have the potential to be quite high on the 'Ladder of citizen participation'. This is especially the case when partnerships move well beyond token gestures, manipulation, or placation and are collaborative.

These examples illustrate a progressive opening up to citizen participation though extensions to neoliberal economic theory. They also reflect a range of worldviews from the predominantly managerialist through to pragmatic, technical, enlightened capitalist and beyond.

Further along the continuum are those advocating quality stakeholder relations and engagement. In this cohort the first perspective reflects a predominantly pragmatic and enlightened capitalist worldview. The second a more political and pluralist worldview in directly referring to listening to all, the sharing of power and being less about business 'success'. Citizen participation becomes progressively stronger when moving toward the other end of the continuum

At the far end are those who clearly challenge the dominance of the 'neoliberal project' and advocate for more citizen participation and power, and as in the last example, advocate for citizen control.

Metaphors and myths

The fourth layer, metaphors and myths, acknowledges the limits of rationality and the power of the unconscious as well as the power of story. This is the level where change, inner and outer, is most possible through uncovering the constraining myths and capturing new stories around the issue. The use of metaphor prompts a series of images '...that encapsulates what has been uncovered by the analysis' (Serafino De Simone, 2004, p.488).

The 'bottom line' is a constantly applied metaphor in neoliberal economic thinking indicating the prime importance placed on the financial in decision making. This is the realm of traditional accounting. The 'triple bottom line' has been a commonly used metaphor indicating the inclusion of the social and environmental in decision making. Read this way, I build upon the 'line' metaphor to evoke additional images prompted by the literature. For example, aspects of the metaphor of the 'line' evoke a limit set in terms of established authority and societal rules or in other words, the limits in relation to the dominant paradigm which is neoliberal economic theory.

Referring back to Figure 1, a line is also drawn in terms of including citizens as participants. As greater citizen participation is embraced in the literature, views are positioned progressively 'beyond the bottom line'. Going a little further and almost 'stepping over the line' in terms of neoliberal economic theory is the argument to 'require companies to listen and respond to what a community 'expects', including listening to the poorest and most marginalised' (Owen & Kemp, 2012, p.6). Progressing towards the far end of the continuum most examples 'step over the line' by arguing for moving beyond business and accounting practices that reinforce neoliberal economics. Some clearly challenge the dominance of the 'neoliberal project' and advocate for more citizen participation and power. The last example advocating citizen control would be viewed by some as being 'out of line'.

Table 3 illustrates the level of overlap of collective worldviews and metaphors within the literature sampled. Features specific to various the cohorts are in bold. For example, while the views early in the continuum may come from managerial and technical worldview perspectives, and metaphorically draw the line in terms of the level of citizen participation, some also share similar worldviews with the later cohort and also go beyond the bottom line. So while there is a degree of overlap, some worldviews and metaphors are more likely particular to specific perspectives. The landscape of views within the literature is therefore rich and complex, not 'black and white' nor monologic but, '...enriched with different perspectives as a way of expanding meaning and understanding' (Bebbington, Brown, Frame & Thomson, 2007, p.367).

Table 3. *The overlapping and the particular: worldviews and metaphors in relation to causal interpretations*

Literature	First cohort	Second cohort	Third cohort
Worldview	managerial; technical; pragmatic; enlightened capitalist	pragmatic; enlightened capitalist; political; pluralist	political; pluralist; people power; citizen control
Metaphor	draw the line; a fine line; beyond the bottom line.	beyond the bottom line; stepping over the line	stepping over the line; out of line

The implications for accountability and accounting arise when we examine views in terms of moving corporate-community accountability forward. I focus on those who view corporate-community accountability as being problematic, while not going as far as ‘where the field meets its breaking point’ (Butler, 2001, p.8). For, while not ignoring those voices at either end of the continuum, in this study I have identified the breaking point as where ‘citizen control’ and being ‘out of line’ is located. Excerpts from a sample of these voices from the literature are in Table 4.

Table 4. *Moving corporate-community accountability forward*

Source	Moving corporate-community accountability forward
Banerjee 2008, p.73	‘We need to open up new spaces and provide new frameworks for organization-stakeholder dialogues....’
Archel 2011, p.341	‘...what might be needed are both new, non-institutionalised political actors and an entirely new discursive terrain’
Owen and Kemp 2012, p.6	‘A community-orientated, context-sensitive stance prompts broad-based collaborative dialogue about local and regional priorities in a way that does not take the politics of permitting as its starting point’.
Brown and Dillard 2014, p.1136	‘...to imagine, develop, and support democratic processes wherein these differences can be recognized and engaged’.
2014, p.1137	‘A broadening out/opening up approach would require that accountants and others consider a wide range of options, viewpoints, contexts and possibilities’.
2014, p.1138	‘...methods such as interactive modelling, scenario analysis, participatory deliberation and open space methods...’ may be useful in terms of a dialogic toolkit.

The way forward identified by those located in this cohort gives rise to opportunities with implications for accountability and accounting. There are two closely related research opportunities identified in literature concerned with corporate accountability to community. The first is responding to the suggestions by some scholars for new approaches. The second is contributing to a more inclusive approach to accounting requiring ‘...that accountants and others consider a wide range of options, viewpoints, contexts and possibilities’ (Brown & Dillard, 2014, p.1136).

Conclusion

As observed by Mercer et al (2014, p.279), 'Neoliberalizing political economies rely on the maintenance of particular beliefs...and work to delegitimize and silence alternatives'. In exploring alternatives concerning corporate accountability to community, the inclusion of multiple voices and perspectives results in multiple understandings. It does this by magnifying the visibility of the present; identifying alternative frames that offer empowerment to community, and, consequently, challenging the present. In these ways it contributes to reframing and expanding the framework of corporate-community accountability beyond the business case.

In seeking to address weaknesses in SEA, Bebbington et al (2007) advocate a dialogic approach to engagement processes. This approach would aim 'to widen the number and kinds of stories that get told and the actors who tell them' Olson (as cited in Bebbington *et al*, 2007, p. 370). A 'widening of stories and actors' has in essence been a major outcome of this analysis of the literature. Moreover, CLA is a new approach that can result in the development of new paradigms. In addition, through the analysis the concept of accountability was looked at afresh and expanded. This paper therefore strongly suggests that CLA has something to offer accountability and accounting.

Efforts are being made to address current weaknesses in the practice of SEA. This includes the concept of dialogic accounting which is an emerging theory based on a pluralistic view of democracy. Dialogic accounting and CLA appear a good fit in that dialogic accounting is predominantly theoretical while seeking to contribute to practice, and CLA is *both* theoretical and practical. Moreover, CLA shares a number of key principles with dialogic accounting (e.g. encompasses multiple perspectives; underpinned by action learning; addresses power issues; aims for transformation). This suggests that CLA could contribute to the operationalisation of dialogic accounting.

Discerning the value of CLA as a tool for accountability and accounting is yet to be clarified through practical application in the field. Capturing community as well as corporate views on corporate accountability to community, and applying interview questions designed to access each of the CLA layers is planned. This will be followed by a workshop to discuss implications of the analysis with participants. Participants will also be involved in the reconstructing element of CLA in order to develop scenarios and explore whether and how these processes might be useful to progress accountability to community and accounting as practice.

Should CLA be a useful tool for the advancement of social and environmental accounting, the wider ramification is a contribution to 'the opening up for alternative visions and understanding of the economic world' (Brown & Dillard, 2013a, p.1).

Correspondence

Marcelle Holdaway
University of the Sunshine Coast
Australia
Email: marcelle@sun.big.net.au

References

- Adams, Carol. A. (2015). The International Integrated Reporting Council: A call to action. *Critical Perspectives on Accounting*, 27, 23-28. Retrieved 10 June, 2015, from <http://dx.doi.org/10.1016/j.cpa.2014.07.001>.
- Adams, Carol. (2014). *Open Lecture 'Responsibility in Business' series*. Paper presented at the Griffith University Asia Pacific Centre for Sustainable Enterprise (APCSE), Brisbane, Queensland. Retrieved January 14, 2015, from <https://www.youtube.com/watch?v=zg8EuH->

c58Zg

- Archel, Pablo., Husillos, Javier., & Spence, Crawford. (2011). The institutionalisation of unaccountability: Loading the dice of Corporate Social Responsibility discourse. *Accounting, Organizations and Society*, 36(6), 327-343.
- Arnstein, Sherry R. (1969). A Ladder of Citizen Participation. *Journal of the American Institute of Planner*, 35(4), 216-224.
- Australian Centre for Corporate Social Responsibility ACCSR. (2014). The State of CSR in Australia and New Zealand Annual Review. Retrieved November 18, 2014, from http://accsr.com.au/wp-content/uploads/2015/04/ACCSR_State_of_CSR_2014_FINAL020614.pdf
- Banerjee, Subhabrata B., Iyer, Easwar S., & Kashyap, Rajiv K. (2003). Corporate Environmentalism: Antecedents and Influence of Industry Type. *Journal of Marketing*, 67(2), 106-122.
- Banerjee, S. B. (2008). Corporate Social Responsibility: The Good, the Bad and the Ugly. *Critical Sociology*, 34(1), 51-79. Retrieved August 3, 2014, from <http://crs.sagepub.com/content/34/1/51>
- Bebbington, J., Brown, J., Frame, B., & Thomson, I. (2007). Theorizing engagement: the potential of a critical dialogic approach. *Accounting, Auditing & Accountability Journal*, 20(3), 356-381.
- Bice, S. (2014). What gives you a social licence? An exploration of the social licence to operate in the Australian mining industry. *Resources*, 3(1), 62-80.
- Boutillier, Robert A. (2011). *A Stakeholder Approach to Issues Management*. Business Expert Press.
- Boutillier, Robert A. (2014). Open Lecture 'Responsibility in Business' series, Presented at Griffith University Asia Pacific Centre for Sustainable Enterprise (APCSE), Brisbane, Queensland, February 3, 2015, from https://www.youtube.com/watch?v=1T8_27Xnh3w
- Brown, J. (2009). Democracy, sustainability and dialogic accounting technologies: Taking pluralism seriously. *Critical Perspectives on Accounting*, 20(3), 313-342.
- Brown, Judy, & Dillard, Jesse. (2013a). POWISION. *Dialogic Accounting: opening up spaces for alternative visions and understandings of the economic world*. Retrieved October 1, 2015, from <http://www.powision-magazin.de/2013/06/24/judy-brown-jesse-dillard/>
- Brown, Judy, & Dillard, Jesse. (2013). Agonizing over engagement: SEA and the 'death of environmentalism' debates. *Critical Perspectives on Accounting*, 24, 1-18.
- Brown, Judy, & Dillard, Jesse. (2014). Integrated reporting: On the need for broadening out and opening up. *Accounting, Auditing & Accountability Journal*, 27(7), 1120-1156. Retrieved September 10, 2014, from <http://dx.doi.org/10.1108/AAAJ-04-2013-1313>
- Butler, Judith. (n.d.). Eipcp. *What is Critique? An Essay on Foucault's Virtue*. Retrieved December 20, 2015, from <http://eipcp.net/transversal/0806/butler/en>
- Campbell, John L. (2007). Why would corporations behave in socially responsible ways? An institutional theory of corporate social responsibility. *Academy of Management Review*, 32(3), 946-967.
- De Simone, Serafino. (2004). Causal Layered Analysis: A 'cookbook' approach. In Sohail Inayatullah (Ed.), *The Causal Layered Analysis (CLA) Reader: Theory and Case Studies of an Integrative and Transformative Methodology*, Taiwan: Tamkang Univeristy Press.
- George, S (n.d.) Social movements and online counter-accounting practices: an exploratory study. Proposal submitted for consideration of full entry into PhD in Accounting, Victoria University, New Zealand.
- Gray, Rob. (2005). Taking A Long View On What We Now Know About Social And Environmental Accountability And Reporting. *Electronic Journal of Radical Organisation Theory*, 9(1), 6.
- Inayatullah, S. (2013). Futures studies: theories and methods. *There's a future: Visions for a better world* (pp. 36-66). Madrid, Spain: BBVA. Retrieved June 20, 2015, from https://www.bbvaopenmind.com/wpcontent/uploads/2013/03/03_estudios_futuro1.pdf

- Inayatullah, Sohail. (n.d.). Metafuture.org. *Causal Layered Analysis: poststructuralism as method*. Retrieved May 7, 2015, from <http://www.metafuture.org/Articles/CausalLayeredAnalysis.htm>
- Kay, Alan. (2011). *Prove! Improve! Account! The New Guide to Social Accounting and Audit*. UK: Social Audit Network.
- Kenny, Noni. (2013). Meta-level Terrorism Futures: Constructing and deconstructing using Causal Layered Analysis. *Metafuture.org*. Retrieved December 13, 2014, from <http://www.metafuture.org/pdf/nonikenny.pdf>
- Lloyd, D, Luke, H & Boyd, W. E. (2013). Community perspectives of natural resource extraction: coal-seam gas mining and social identity in Eastern Australia. *Coolabah*, Observatori: Centre d'Estudis Australians, Australian Studies Centre, *10*, 144-164.
- McDonald, Sharyn, & Young, Suzanne. (2012). Cross-sector collaboration shaping Corporate Social Responsibility best practice within the mining industry. *Journal of Cleaner Production*, *37*, 54-67.
- Mercer, A., de Rijke, K., & Dressler, W. (2014). Silences in the midst of the boom: Coal seam gas, neoliberalizing discourse, and the future of regional Australia. *Journal of Political Ecology*, *21*, 279-302.
- Milne, M. J., Tregidga, H., & Walton, S. (2009). Words not actions! The ideological role of sustainable development reporting. *Accounting, Auditing & Accountability Journal*, *22*(8), 1211-1257.
- Milojević, Ivana. (2015). Conclusion. In Sohail Inayatullah and Ivana Milojević (Eds.), *CLA 2.0: Transformative Research in Theory and Practice*. Taiwan: Tamkang University Press.
- Moffat Kieren, & Zhang Airong. (2014). The paths to social licence to operate: An integrative model explaining community acceptance of mining. *Resources Policy*, *39*, 61-70. Retrieved February 7, 2015, from <http://dx.doi.org/10.1016/j.resourpol.2013.11.003>
- Moffat Kieren, & Zhang Airong. (2014). The paths to social licence to operate: An integrative model explaining community acceptance of mining. *Resources Policy*, *39*, 61-70. Retrieved October 5, 2014, from <http://dx.doi.org/10.1016/j.resourpol.2012.06.01>
- Ramos, Jose M. (2010). Alternative Futures of Globalisation: A Socio-Ecological Study of the World Social Forum Process. Retrieved September 14, 2014, from <http://www.metafuture.org/pdf/ramosthesis.pdf>
- Söderbaum, P. (2000). Business companies, institutional change, and ecological sustainability. *Journal of Economic Issues*, *34*(2), 435-443. Retrieved September 14, 2014, from <http://search.proquest.com/docview/208837262?accountid=13380>
- Stubbs, W., & Higgins, C. (2014). Integrated Reporting and internal mechanisms of change. *Accounting, Auditing & Accountability Journal*, *27*(7), 1068-1089. Retrieved October 13, 2014, from <http://dx.doi.org/10.1108/AAAJ-03-2013-1279?>
- Taft, K. (2014). Fossil fuels, global warming and democracy: A report from a scene of the collision. Australian Policy Online, University of Western Sydney, Sydney. Retrieved January, 2015, from http://www.whitlam.org/__data/assets/pdf_file/0011/750647/TWI4184_Perspectives_10_Aug_2014_FA_LR.pdf
- Willow, A., & Wylie, S. (2014). Politics, ecology, and the new anthropology of energy: Exploring the emerging frontiers of hydraulic fracking. *Journal of Political Ecology*, *21*(12), 222-236.
- Zadek, Simon, Pruzan, Peter M., & Evans, Richard. (2013), *Building Corporate Accountability: Emerging Practice in Social and Ethical Accounting and Auditing*. London: Earthscan Publications Ltd.

Notes

1. Bice states that, ‘social licence [is] perhaps best conceptualized as one means of operationalizing or realizing commitments to corporate social responsibility which embody particular principles, philosophies and practices’ (2014, p. 63). Owen and Kemp (2012, p. 5) are more specific in ‘including the concept of accountability’. Issues identified by Bice (2014) with SLO include problems with operationalising the concept and the need therefore to develop measurable criteria, such as those relating to gender issues.
2. A new reporting standard, Integrated Reporting (IR), was piloted by its initiators in 2012 and released in 2013. IR is described by Stubbs and Higgins (2014, p.1069) as:
...incorporate[ing] the work of the International Integrated Reporting Committee (IIRC), the Global Reporting Initiative (GRI), The World Business Council for Sustainable Development, The World Resources Institute, the Carbon Disclosure Project and the UN Global Compact.
Currently, the Global Reporting Initiative (GRI) is the social, environmental and economic voluntary accounting standard most commonly adopted by firms. The GRI describes the initiative as follows (GRI, ‘About GRI’):
GRI is an international independent organization that helps businesses, governments and other organizations understand and communicate the impact of business on critical sustainability issues such as climate change, human rights, corruption and many others... We have pioneered sustainability reporting since the late 1990s, transforming it from a niche practice to one now adopted by a growing majority of organizations.
3. Adopting a business case approach through the lens of company costs, a 2014 international study by Davis and Franks illustrates that the cost of conflict to extractive companies is substantial but is ill matched by attention to community engagement. This need to attend to community engagement is supported by another 2014 report. Responses by nearly 1000 respondents from a variety of industries to a survey about the state of CSR in Australia and New Zealand identified the highest priority as ‘better engagement with stakeholders’. They also report being ‘weakest at being truly accountable’ (ACCSR, 2014, p.5).
4. The IIRC consists of a global coalition of regulators, investors, companies, standard setters, the accounting profession and NGOs.
5. Canada and Australia depend for their prosperity on mineral production much more than other wealthy countries. For Canada the value is 10% of GDP, for Australia 12% (Tuft, 2014, p.7)
From 2006-2007 to 2010-2011 [Australian] mining’s share of the value of total exports leapt from 37% to 55% while manufacturing’s share plummeted (Tuft, 2014, p.15)
6. The concept has stood the test of time and affirms its applicability. Originally published as in the Journal of the American Institute of Planners the article was reprinted in “The City Reader” (second edition) edited by Richard T. Gates and Frederic Stout, 1996, Routledge Press, and then on the web in November 2004 under: Arnstein ladder-of-citizen-participation.pdf.

