Report

Diving in the Deep End: Visually Exploring Community Views on Corporate Accountability

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Abstract

The research responds to the dilemma of firms privileging shareholders over community stakeholders. Moving beyond 'the business case', the study aims to deepen and expand multiple understandings of accountability from a community perspective. Ultimately, the aim is to contribute to addressing a firm's accountability to community, and to preferable social and environmental outcomes. Results suggest three dominant themes depicting corporate-community accountability. These are, 1. landscapes - shared, damaged and other ways of being viewed; 2. hearing and being heard - seeing and being seen; and, 3. adopting the long view. A problem-revealing analysis of these themes resulted in the emergence of reframing and counter-framing, along with questions for reflection; all of which enrich possibilities.

Introduction

This field study explores corporate accountability to community through a methodology that accesses deeper modes of understanding. In expanding and exploring community views of corporate accountability, the analysis of visual and textual data enables imagining, critiquing, experimenting and examining different ways of seeing. Ultimately, the method applied could be an additional tool in moving towards preferable social and environmental outcomes.

The study responds to the root problem of the dominant, neoliberal economic worldview, and the consequent dilemma of firms privileging shareholders over community stakeholders (Banerjee, 2008; Banerjee, Iyer, & Kashyap, 2003; Brown, Dillard, & Hopper, 2015; Mercer, de Rijke, & Dressler, 2014; Tuft, 2014). This especially pertains to cases where community stakeholders are negatively impacted by a firm's activity, or where the potential to be impacted exists, as is the case with several industries, such as the extractive industry (Willow & Wylie, 2014).

The interlinked fields to which this research is connected are accounting and accountability, and the study seeks to contribute to these fields. Although visual research methods and other interdisciplinary methodologies are increasingly evident in accounting and organisational studies (Brown, 2010; Warren, 2005, 2008; Warren & Parker, 2009), the methodology applied here could go beyond the boundaries of accounting and 'the "hard" epistemology of economics...' Dillard and Parker (as cited in Davison & Warren, 2009, p. 848). However, with 'business as usual' not being an option (IPCC, 2018), moving beyond tight disciplinary and methodological boundaries is imperative.

The methodology applied, Causal Layered Analysis (CLA), is a theory and methodology from within Critical Futures Studies. CLA recognises, and assists with accessing, various levels of reality, or ways of knowing, some of which are less accessible to us than others. The foci for analysis are images chosen by research participants,

and, to a lesser degree, the accompanying textual data. CLA is an ideal tool for analysing images; images that in themselves '... invoke[e] questions and imagination rather than making particular claims or constructing particular issues' (Thomsen, 2015, p. 7).

The questions which this research explores are:

Q1. What perspectives are voiced from community in terms of corporate accountability to community'?

Q2. Can CLA, as applied to images, contribute to transforming corporate-community accounting and accountability?

The article begins with providing the research context, explaining the influences on the choice of research topic and highlighting the need to balance the dominance of the business case with the voice of community. It then provides the rationale behind, and explanation of, the method of enquiry. The bulk of the paper is the combined results and discussion section, followed by the conclusion.

Context

a. Influences

With some exceptions, the literature influencing this article is from the fields of critical accounting and organisational studies on the one hand, and critical futures studies on the other. The principal scholars I draw on in the case of the former are Brown, Davison, Parker and Warren, and in the latter, Inayatullah and Milojevic.

Concepts by 'outsiders' also feature. For example, the theory of retired psychiatrist, Dr Iain McGilchrist has some relevance to the essence of this study. In a radio interview McGilchrist (2017) proposes that there is no longer the necessary balance between the two hemispheres of the brain and the two ways of knowing the world. Simply put, he proposes that the one we favour is 'mechanical and lifeless and linear' relying on rules, principles and bureaucracy, over the 'truer picture of the world'; one of interconnections, ambiguity, multiple meanings, change, and richness. We '... need to bring intuitive metaphorical symbolic modes of understanding to bear, not just linear explicit ones'. It is these modes of understanding that are favoured in this study.

As referred to in the introduction, accounting and accountability research typically applies quantitative methodologies, is tight and exact, and has a focus on proof. Research which seeks to explore and deepen understanding would add richness to these fields. Unfortunately, so called 'softer' methodologies struggle to be 'admitted'. For example, in the case of qualitative research, Parker (2003), noted qualitative research 'has been criticised, rejected or ignored for a variety of reasons' (p. 16), as listed:

• That it is akin to 'soft science' or journalism;

• That it is simply 'humanism' in disguise;

• That it is 'unscientific' and 'subjective';

• That it breaks the 'value free' assumptions of scientific research;

• That it cannot produce verifiable truth statements;

• That it cannot produce statistically generalisable findings; and,

• That it lacks rigour.

Denzin & Lincoln, 2000; Hammersley & Atkinson, 1995; Yin, 1989 (as cited in Parker, 2003, p.16)

In attempting to straddle accounting and futures studies I loosely combined CLA as method, with a focus on the deeper levels within which image and metaphor reside, with elements of Grounded Visual Pattern Analysis (GVPA). GVPA is an approach to the analysis of images developed by Shortt and Warren (2012). In the world of accounting scholarship both could be categorised as 'softer' methodologies.

The research contains post-structural influences, such as CLA's deconstructive element which aims to reveal that which lies under the surface layers. Consequently, the researcher herself has chosen not to be hidden. Visibility is then enabled through writing in the first person, through inserting an occasional journal entry, through revealing my worldview and through my analysis of the images: the voice then of another viewer, considering and reflecting.

I am aligned with 'political', 'pluralist', and 'people power' worldview s linked with citizen power through genuine partnerships and agree with those scholars tending toward a critical stance (Archel, Husillos, & Spence, 2011; Banerjee, 2008; Banerjee et al., 2003; Brown & Dillard, 2013; Brown & Dillard, 2013a; Brown & Dillard, 2014; Mercer et al., 2014; Stubbs & Higgins, 2014; Tuft, 2014). I consequently identify with theories and methodologies that facilitate:

> ... *exposing and reflecting on "invisible" or "silenced" factors that oppress specific groups, reexamining situations in light of new understandings, problematizing existing situations, representing and re-narrating existing situations, allowing for "perception of perceptions" and identifying solutions to transcend existing situations of oppression, harm or unacceptable social and environmental outcome s (Bebbington, Brown, Frame, & Thomson, 2007, p. 373).*

b. The focus – community engagement

'Community' in this article refers to people living in the same geographical location. The field study involved community members located in Portland and District, in the south-west of the State of Victoria, Australia. This was the chosen case study site because it had been earmarked for unconventional gas[1] (UCG) exploration and extraction. Technological advance in gas extraction has led to UCG mining developing at a rapid rate nationally, and internationally, leading to some in communities expressing concerns about social and environmental issues arising from business practices (Lloyd, Luke, & Boyd, 2013).

Moreover, community property rights are particularly complex when it comes to the extractive industry, with property owners and mineral lease holders potentially at odds (Willow & Wylie, 2014). These circumstances make UCG an ideal focus in terms of examining community views on corporate accountability and make Portland and District an ideal case study site. This research, however, aims to deepen understanding along with practice-based methods, and in so doing I sought suitable theoretical and methodological approaches, and approaches compatible with my worldview.

Research Design

The application of critical futures theory and methodology CLA allowed the CLA questioning to facilitate the decoding and deconstruction by participants of an image they chose of what corporate-community accountability 'looked like'. The research design therefore combined CLA with visual research, adapting elements of GVPA in identifying themes, and then patterns, emerging from data consisting of images and text. Further ways of viewing images were briefly explored, other ways of seeing exposed, and questions posed.

By facilitating a framing, reframing and counter-framing of accountability these methodologies were considered an appropriate and valuable means to explore views on corporate-community accountability at a depth beyond the capacity of more traditional methods.

CLA

Sohail Inayatullah developed CLA in 1991. Inayatullah (as cited in Holdaway, 2018, p. 88) states that 'the development of CLA by Inayatullah was influenced by various notions presented by others such as Johan Galtung, Michael Shapiro, P. R. Sarkar and Richard Slaughter'. CLA is a research theory and methodology based on the concept that there are levels of reality, or, ways of knowing (Inayatullah, 2004). These levels can be accessed through a particular method of questioning. CLA is applied here as a research tool to both 'understand the inner world of current and future meanings; [and]'to help understand and gather different perspectives on a topical issue' (Inayatullah, 2017, p. 1). CLA integrates various modes of research: empiricist, interpretive, critical, and action learning. Fig. 1 is a visual depiction of these levels, and Inayatullah describes the se as follows:

> *CLA consists of four levels. The first level, or the litany, presents the official unquestioned future. The second layer or level is the social, technological, economic, environmental and political causation level; i.e. the systemic perspective. The data of the litany is explained, questioned, mapped and*

analyzed at this second level. The third level gives the discourse/worldview. Deeper, unconsciously held ideological and discursive assumptions are unpacked plus the ways in which different stakeholders construct the litany and system are explored at this level. The fourth level provides the myth[2] and metaphor which contains the unconscious emotive dimensions of the issue (Inayatullah, 2017, p. 3).
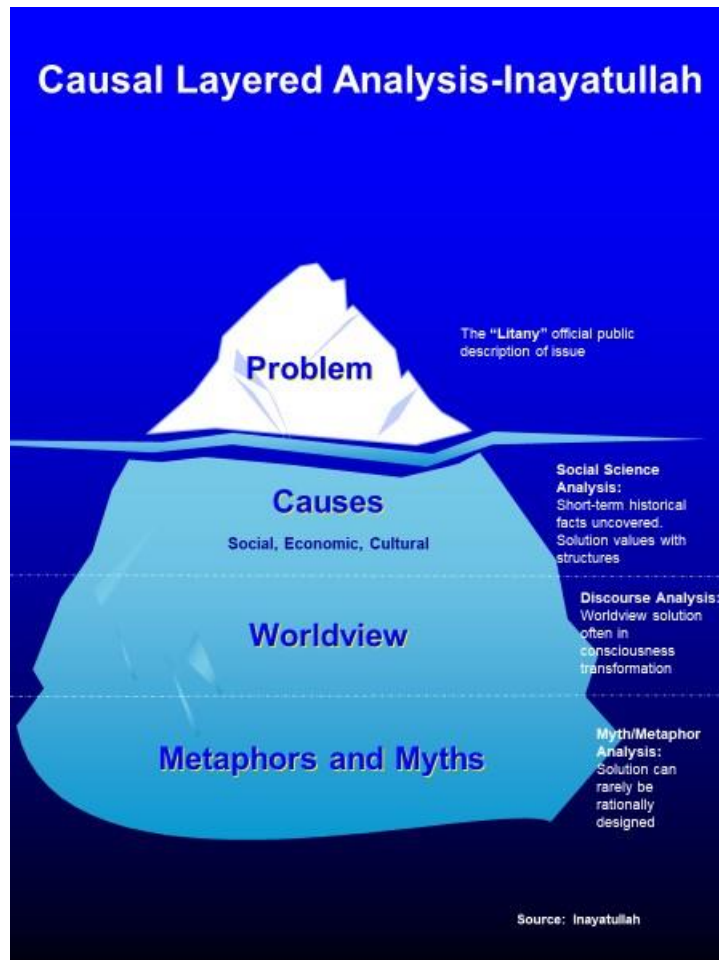

Fig. 1: CLA: The iceberg image with levels. Source: (Inayatullah, 2018)

The application of CLA to images

Societal and individual differences in ways of seeing are widely accepted: those utilising visual research empha-sise that seeing is a socialised phenomenon dependent on individual perspectives and worldviews (Baldwin & Chandler, 2010; Brown, 2010; Hedditch, 1996; Wang & Burris, 1997). What is seen is then embedded in society and culture. In requiring research participants to take photos or choose images of what the concept of corporate accountability to community 'looks like to them', various interpretations consequently reveal societal and individual differences.

Applying CLA to images is an effective methodology in that it further heightens the capacity of CLA to 'dig deep' through application to a data source that exposes worldviews and metaphorical modes of understanding. Applying CLA also deepens the analysis of the image. Furthermore, if participants were required to utilise their reflective and imaginative capacities the methodology drew on the need to develop what is described by Hutchinson (1996) as "new literacies for the twenty-first century…[that] might be called 'socially imaginative and critically aware cultural literacies" (p. 126).

Grounded Visual Pattern Analysis (GVPA)

A methodological approach to analysing images called Grounded Visual Pattern Analysis (GVPA) is detailed in an article by Shortt and Warren (2017). Briefly, GVPA advocates combining, "dialogical" and "archaeological" methodological approaches to visual research (p.1). The methodologies applied contain elements of both approaches. The dialogical approach is evident in that interviews applying CLA questioning invited participant reflection, revealing the context in which the image is understood, thereby making it grounded in participant understanding. The archaeological approach is evident in that, I— the researcher —searched ('mined') the images and text to identify themes and patterns, going some way toward identifying 'underlying meaning structures' (p.2) or frames, before reframing and problematising images and themes. I therefore incorporated aspects of GVPA terminology and concepts in describing the method.

Method

In seeking breadth as well as depth of views, participants from diverse organisations were invited to be involved in the research project. Table 1 provides the sample size and descriptor of respondents participating in stage one of the case study.

Table 1: Participant descriptive and sample size

Role	Number of participants
Primary producers	7
Business – small and medium sized	6
Local government	1
Aboriginal Elder	1
Conservationist	1
Retirees (4 ex-business)	5
Education	1
	N = 22

Process

Steps 1-3 describe the method applied in the study. A previous analysis of the data focused on the text from interviews (Holdaway, 2018), and while that earlier analysis feeds into this study, here, the image dominates.

   Step 1: Two one-on-one meetings occurred. The first outlined the research objectives, established a loose framing of 'accountability', and explained the application of visual research, including the risks and ethical requirements. Two definitions of accountability were provided as a starting point for reflection. These were: 1. 'Where an organisation recognises and accepts that it should honestly and openly explain to its stakeholders what it has done and why, so that they can make their own judgements about continuing to support, use, trade with or work for the organisation', (Pearce, 2003, p. 185); and, 2. "Gray, Owen, and Adams define accountability in one well-known sense: 'The duty to provide an account... or reckoning of those actions for which one is held responsible'" (as cited in Gray, Brennan, & Malpas, 2013, p. 266).

   Step 2: I then requested that participants obtain image s, preferably through taking photos, in response to the question, 'What does corporate accountability to community in relation to unconventional gas 'look like' for you?' Once participants had images, the interview involved participants interpreting their image through CLA questioning. The interviews were audiotaped and later transcribed. The CLA questions (Table 2), adapted from De Simone (2004), were designed to access each of the CLA levels, thereby capturing different layers, or levels, of reality and ways of knowing as described earlier. Case study material was the images chosen, plus text arising through interviews applying CLA questioning.

Table 2: CLA questions

Level 1: Litany
- What do you see here?
- What is happening?
- How would you express the image as, say, a news article headline?
- What are the reasons for this choice of image/photo?

Level 2: Systemic
- What are some of the social, political and/or economic factors relating to the problem, issue or strength you have identified?
- How does this relate to you?
- Why does this problem, issue or strength exist?
- If it is a problem or issue what can be done about it?
- If it is a strength how can it be further improved?
- How might you go about making change?

Level 3: Worldview
- What values are expressed in the image?
- What is your perspective/viewpoint?
- Describe any fears or hopes you might have.
- Are there other perspectives/viewpoints you are aware of?
- What aspects of the image especially resonate with you?

Level 4: Myth/metaphor
- What story can you share to further illustrate the image you have chosen? (not necessarily a 'true' story).

Through CLA questioning participants decoded and deconstructed what they saw in the image they provided. Research participants therefore had an engaged and active role, along with a potentially stimulated imagination (Thomsen, 2015) and potential insight into new understandings. This, then, is the dialogical approach 'grounded in the context in which it was produced' (Shortt & Warren, 2017, p. 2).

Step 3: Interview content was initially manually coded across the various CLA layers, while maintaining participant anonymity. This analysis was followed by applying the software tool, Leximancer, to the data, whereby categories previously identified through colour coding were validated. Of the views on corporate accountability to community contained in the data, four principal categories emerged. These were: 1. the business case; 2. the middle ground; 3. big business can't be trusted; and, 4. big business is bad. Various thematic perspectives are now explored through the image.

Fig. 2: Image chosen by participant [3]

Many of the images are metaphoric, and metaphors from interviews are visual. Together, the chosen image, plus summary excerpts from interviews, produce a strong visual discourse and a robust visual narrative. In the text summary contained within the results section I have included excerpts pertaining to some or all of the four CLA levels. The choice of excerpt relies on my judgement in terms of extracting relevant key points. The following is an illustration, with examples drawn from one interview. Interviewee responses are presented verbatim and in cursive text.

The method entailed identifying themes, and then patterns, evident from images and text. Further ways of viewing images were then explored, other ways of seeing exposed, and questions prompted. This is the archae-ological approach to the research, where, although less systematic than the 'mining' described by Shortt and Warren (2017), I identified themes, some of which are 'thematic sets'.

Identifying themes were supported, and grounded by participants' framings from the accompanying text, and then, applying imagination and personal knowledge, along with relevant content from scholarly articles, patterns in the images are problematised. Such counter framing entailed problematizing, and discussing what is invisible, either textually or through image, so as to expand 'the historical and geographical context' (Vola, 2015, p. 298). Therefore, the research method stayed true to the exploratory nature of critical futures method, with both participants and researcher bringing '... intuitive metaphorical symbolic modes of understanding to bear, not just linear explicit ones' (McGilchrist, 2017).

Key GVPA questions and decisions I applied in the analysis as adapted from Shortt and Warren (2012, p. 8) include:

- 'What do the photos symbolize/represent'?
- 'What is the 'meaning generated through discourse around the photo'?
- 'What thematic patterns are evident?'
- 'How do the patterns... generate meanings beyond interpretations of individual images'?

Table 3: Example of summary text drawn from interviews

CLA Level Questioning	Participant Response
Litany level - what is in the picture?	"I see 'a mob of sheep"
Systemic level - What are some of the social, political and/or economic factors relating to the problem, issue or strength you have identified?	"I think they [big companies] rely on the mob mentality. Convince one, rest follow like sheep".
Worldview level - What is your perspective/viewpoint?	"I don't think we can keep going the way we are. We are in a situation of finite resources and can't just keep dragging them out of the earth. I have kids too, just like the sheep. We have a responsibility to make decisions not knowingly detrimental".
Metaphor/myth level	"Stop trying to pull the wool over our eyes"

Results and Discussion

CLA questions allowed me to access rich data grounded through dialogue with participants. I then applied appropriate GVPA questions in selecting themes. The following were selected:

- Landscapes – shared; damaged — and other — ways of viewing landscapes
- Hearing and being heard/seeing and being seen
- The long view

While images and discourse within the first two themes can be ordered as theme sets (Figures 3-6), the third theme, the long view, is encapsulated by one particularly powerful image (Fig. 7).

Theme: Landscapes

1: I see a combination of industry, renewable energy, environment, 'Smelter in the Park' and community walk. Following on the path of the image it is not unusual to see snakes…you see wallabies, echidnas, gannets you see all the nice things, a few hazardous things (snakes) which typifies life. All part of that picture.

2: I see the local environment where…down at Portland beach there are working ships unloading and loading, woodchips, fishing boats, there are recreational craft. Man paddling his tinny with his dog. So, everybody sharing the same space. You can't just row your own boat. Everyone has to be considered.

3: We are farming with wildlife. We haven't destroyed the habitat. It's quite a swampy area. Farming within the bounds of nature.

4: I see a place of tranquillity and nature being as close as it possibly can be with me living in it. I think it is my heart and soul and my safe place. Because my heart and soul is in this place. It means everything to me.

Fig. 3: a. Shared landscapes

5: I see a big, green wide land with a whole bunch of human interruptions. Power lines a necessity, a track a necessity, wind farms a necessity, and a reaction to poor practices in the past. We drove through open gates…. in reality we put fences up around things and control people, and don't look beyond fence.

6: This is an aerial shot of the CSG mining in the Dalby area in Qld[4]. The invasiveness of it. It's just everywhere. People really do believe that they are a superior power. Belief that people really are in control and know better than nature; that they can control nature to their advantage in every situation.

7: A company has backed out of its environmental responsibilities. It was a site of the Portland smelter 'Smelter in the Park' wetland area. All forgotten and left. It… makes me think of Detroit in America where the industry has left, and the city has been left to battle on forever more.


8: Farmer left with overflowing bore as a result of geophysical surveys. They made a minor effort to fix it and then they just went away. Out of sight and out of mind.

9: The photo depicts a Portland of the future. That if we don't get employment then we could expect a lot of vacant beaches and shops.…the future of Portland if we don't do something because the cliffs are falling down. It depicts an environment that is not stable. We have a long way to go for [the vacant beach] to be a Gold Coast resort or a Phuket or a Bali.

Fig. 4: b. Damaged and potentially damaged landscapes
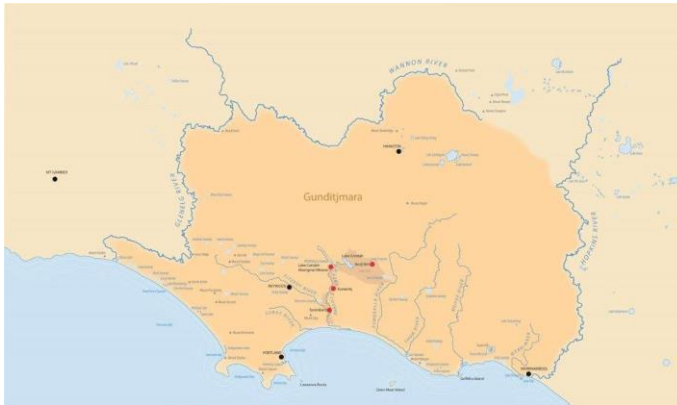
10: This is an image[5] of the Gunditjmara traditional Country. Our responsibility as Gunditjmara people is caring for Country …we are all related to each other through the Gunditjmara Country. Where we still have big swathes of bush, comparatively, that retains that spirit of Country. Spirits are there, I don't know whether it is interrelated, but there's some impact.

11: I see an example of the environment 'just being'. Every person has a responsibility to look after the environment and I saw this as an example of enjoying the landscape because others had protected it from development and exploitations. The lack of human development and the quietness of the image.

Fig. 5: c. Other ways of viewing landscapes

Framing – Patterns in the data

Images 1-9 include the presence of human influences to lesser or greater degrees. The images along with text illustrate that views varied. For some, human influences have the potential to comfortably fit into the landscape, while for others the potential domination and impact of human activities is causing significant concern and needs to be challenged. Images 10 and 11 are other ways of viewing landscapes.

- Images 1-3 are of shared spaces that participants' considered exhibit varying degrees of 'success' in sharing with certain industry, while the participant who contributed image 4 considered that any 'balance' with current land use and nature would not be possible to maintain if unconventional gas (UCG) were part of the mix.
- Images 5-9 are of landscapes damage d, or in the case of image 9, have the potential to be damaged through human influences.
- Images 10 and 11 suggest that caring for 'country' and 'the environment' is a priority consideration.

Journal entry:

> *During each interview I was so impressed by the insight and understanding demonstrated by participants. No matter whether I agreed with them or not, I felt that through understanding, there was a connection made between us.*

Reframing - Further ways of viewing images

In exploring further ways of viewing images, Andrew and Cahill (2017), Foucault and Miskowiec (1986), and Hedditch (1996) offer some interesting observations. Accounting scholars Andrew and Cahill, citing Soja, state that, for critical geographers, 'space is not simply neutral, quantifiable and mappable. Nor is it thought of as a 'naked place' awaiting transformation into something more' (p. 15). However, in image 11 the more traditional view of space is articulated with, 'a vacant beach' suggestive of both nakedness, and of awaiting transformation in being '… a long way to go to be a Gold Coast resort or a Phuket or a Bali'. Andrew and Cahill would reframe the transforming of place and space as being instead 'a deeply political act…' (p. 15).

Although Foucault and Miskowiec (1986) decried the lingering presence of oppositional thinking, such thinking also provides a further means of viewing some of the images, such as 'private versus public', as with image 5, where 'we put fences up around things and control people, and don't look beyond fence'; and the space of

leisure versus that of work, as with image 2, 'I see the local environment where…down at Portland beach there are working ships unloading and loading, woodchips, fishing boats, there are recreational craft'.

Similarly, with cultural space, 'One of our ancestral creation beings revealed itself in the landscape to create the landscape…' as in image 10, versus 'useful' space [i.e. a working port]. Hedditch (1996) reconstructs the Europeans' view of Western Victoria and of Aborigines. Aborigines, she says, give an 'imaginative description', where they '… drew and danced and sang their landscape experiences, beliefs and identities' (p. 35).

Counter Framing - Problem-revealing analysis
Finally, what is invisible in those images located in and around Portland is the extraordinary alteration to the non-human environment that has occurred to date. Historically the creation of a port in Portland involved an enormous amount of earth works and re-fashioning of the coast. Moreover, the site of what is now an aluminium smelter was, as observed by a research participant, heathland and home to threated species, and of cultural significance to Aboriginal peoples. As another participant stated, 'When they were building the smelter they were digging up ancestor remains and destroying cultural heritage'. Farming land was also once country inhabited and farmed by Aborigines and richly biodiverse. This is supported by a quote from one participant:

> *'Within Gunditjmara Country traditionally you had 57 or 58 different clan groups within that boundary there which is incredible. With all the natural and cultural resources back then there was enough around to grow and sustain 57 clans…'*

Questions for reflection
What landscapes do I, or you, inhabit? What do our inner landscape s and our outer landscape s look like, from local to global perspectives? Are they one-dimensional, damaged, devastated, rich, thriving or diverse?

Themes: hearing, and being heard/ seeing, and being seen

Framing – Patterns in the data
In the case of this set of images the need to rely on the accompanying text to enable interpretation is stronger than with the previous set. The image and text reveal the themes of hearing and being heard, and seeing and being seen. Views in this case are less varied, with one participant indicating clear seeing, whilst the other participants express problems with being heard or seen, and with seeing.

- Image 1 (Fig. 6) is of a basic image, the stock market report, that is seen as factual, and an example of accountability
- Images 2-5 (Fig. 6) indicate lack of accountability through not being seen, not being listened to, and the hiding of information.

Reframing - Further ways of viewing
As well as about community being seen and heard, this set of images is about business being more visible, or in other words, more transparent. Roberts (2009) has some enlightening observations to make in relation to 'accountability as transparency' (p. 966). Roberts rejects what commonly passes for organisational transparency, such as sets of performance indicators, and 'delivering shareholder value' (p. 965) as being 'simplistic abstractions' (p. 968). He argues that just as we as individuals have a 'blindness about ourselves' (p. 966), organisations have blindness too, and just as we would fail against 'a standard of the ideal' (p. 961), so too would organisations.

Roberts proposes '… the potential for a more 'intelligent' form of accountability, grounded in an ethic of humility and generosity…' (p. 957). Of particular relevance in responding to community concerns expressed in this article, Roberts states the following:

> *… there is the potential for accountability to recover its full social significance. In the context of organisations, it is the reality of interdependence that needs to be managed. I am inevitably ignorant of many of the consequences of my conduct for others and I am in constant need of accountability in*

order to understand the actual effects of what I do (p. 967).

This proposal would progress towards the ethos of accountability of being seen and of being heard as identified by this group of research participants.

1: Stock market and ad for superfunds…companies reporting profits and losses back to shareholders. No social, political or economic factors. Basic image just factual. I am presuming nothing is hidden.

2: I see how people are viewed by those who are operating big business, middle size business, even small business, and that they don't really see you. You are basically a grey shadow if you exist at all. You have to reclaim your colour.

3: This is a mob of sheep. I would go to real forums and take part in a real decision-making process if it was going to be well presented and some real listening would happen by the big companies. Stop trying to pull the wool over our eyes.

4: Here is a boat and the ropes and all of the rigging around the front of this ship. It's a collaboration of all parties, and when there's a weakness in one component it effects the whole if there is one part that is not functioning well… and it tries to be hidden. So it's about transparency.

5: I see the profit motive behind the cigarette[6], the addiction, and the marketing to anyone of that product with minor limitations. If I ask the truth I expect the truth. Any group of people formed to listen, they can vote to not listen to you.

Fig. 6: Some see, while others are neither seen nor heard

Counter Framing - Problem-revealing analysis

Photo 1 illustrates '... the ways in which accounting functions as a technology of neoliberalism: exposing accounting's capacity to make ideology appear factual', (Cooper, 1995; Dillard, 1991; Fourcade & Healy, 2013; Parker, 2011 as cited in Andrew & Cahill, 2017, p. 12) . The invisibilities in this first image speak directly to accounting, with the participant considering that there are 'no social, political or economic factors' inherent, and the image is 'just factual'. In other words, as Brown and Dillard (2015) also point out, accounting is seen as objective with facts speaking for themselves. However, the dominance of the financial, with the social and environmental being relegated to the category of 'externalities', speaks volumes in terms of supporting neoliberal

values and 'the needs of finance capital' (p. 251) to the detriment of society and the environment.

Questions for reflection

The following questions posed by Brown, Dillard, and Hopper (2015, p. 642) as a guide to future study are questions well suited to the theme of being heard, or for that matter being seen.

What does it mean to have voice in accounting? Who is being deprived of voice, how and what can we do about it? What does it mean to be heard in or through accounting? How does accounting dominate individuals or groups through the deprivation of voice? How are actors deprived of voice in accounting itself? How is accounting used to deprive actors of voice in other areas? How could accounting be made more responsive to emergent claims and demands?
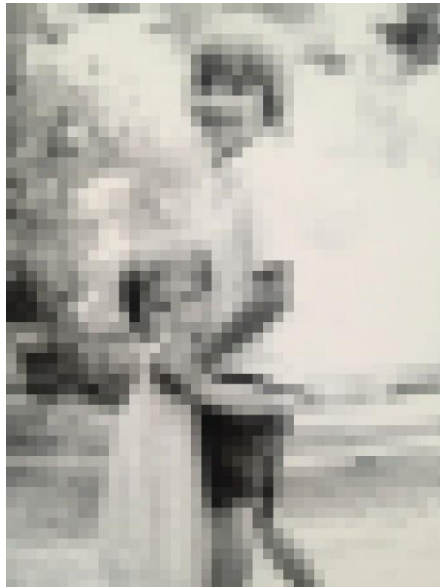
Theme: The Long View

Fig. 7: This is a photo of members of my family. We have to be accountable to the next generation. What we are doing to them and what we are leaving them? Corporate Australia has a responsibility, not to the shareholders of tomorrow but to the stakeholders of tomorrow, and to me they are focused on the shareholders of today. We all have a role to play in beautifying for tomorrow for whoever.

Framing – Patterns in the data
The strength of the theme 'the long view' was evident from the interview data. However, only one participant chose an image reflecting this theme: an image of his two grandchildren (pixelated for anonymity). In three of the four categories — the business case; the middle ground; and, big business can' t be trusted —all cited the need to think long term, and of future generation s; with 'long' term almost always future-oriented.

Reframing and Counter Framing - Further ways of viewing/problem revealing analysis
Professor Tom Griffiths' views focusing on the future as a misconception (2018). He stresses the need to travel back in time, and to look backwards. It is a planetary history that is essential. He states, 'the past is our only anchorage' and that 'the future is bearing down on us from behind'. As is evident in the following quote by a participant, Indigenous peoples are 'facing the past' and are 'oriented toward origins':

> *In our stories our country was created by ancestral creation beings along the lava flows specifically. One of our ancestral creation beings revealed itself in the landscape to create the landscape...*

This then is another way of knowing: the long view, as well as forward looking, also needs to look back.

Questions for reflection

If you look back at all, how far back can/do you go? Do you enquire beyond your lifetime, your family history, the history of your town or city, human history, the earth' s history (geologically and biologically), our galaxy, other galaxies?

What then is the significance of these results? This is discussed in terms of key findings relating to the questions this research sought to explore, as well as the findings' wider implications.

Discussion

While CLA questioning grounded the data in participants' framings, GVPA questions, along with intuitive under-standing, assisted me with 'mining' the data to identify themes and emerging patterns. These methods facilitated data analysis and enabled responses to the research questions.

In relation to the first question, 'what perspectives are voiced from community in terms of corporate account-ability to community'? the response is straightforward. The key narratives around corporate-community account-ability identified in the case study are encompassed in the following themes: 1. landscapes being 'shared, damaged, and other ways of being viewed'; 2. Hearing and being heard/seeing and being seen; and, 3. 'the long view'.

The second question, 'can CLA, as applied to images, contribute to transforming corporate-community accounting and accountability?' requires a more comprehensive response. I will respond to this in terms of the study's key findings.

The first key finding is that the process applied of framing, reframing and counter-framing of accountability served to deepen and expand multiple understandings of accountability from a community perspective. Accessing a diversity of participants resulted in a 'richness of narratives and metaphors [and images]... challeng[ing] the official frameworks of meaning... (Milojevic & Inayatullah, 2015, p. 157).

As an example, the results of applying CLA to the worldviews that emerged from the data relating to land-scapes is summarised in Table 4. The three main patterns across the discourse on sharing landscapes are in the first column, the differing worldviews they represent in the second column, and in the third column the position of those worldviews within the various narratives, including the official, or dominant narrative.

Table 4: Landscapes, worldview and accountability – causal layered analysis

Discourse	Worldviews	Position of narrative in western society, and therefore in accountability.
The land can be shared	Anthropocentricism Economic	Dominant narrative
Sharing the land is problematic, if not impossible	Scepticism 'Light to deep green' environmentalism	Emerging narrative
Other ways of viewing landscapes	Indigenous interconnection Ecocentrism	Outlying narrative

Had participants worked together on viewing and counter-framing the images this process of viewing could establish '... counter-framings to identify transformative possibilities'... through 'different ways of seeing, knowing and representing the world' (Brown, 2010, pp. 485-486).

The second key finding is that the images and text enliven the issues around accountability to community. The topic of this article on corporate accountability to community is our relationships with firms, with one another and with the earth, and terms applied by Davison and Warren (2009) to describe the visual, such as 'humanizing' and breathing 'life into studies' (p. 848) give voice to my own experience of these methodologies. Examples of textual images, such as myth and '... metaphor help[to] convey a meaning in more interesting and creative ways' (Milojevic & Inayatullah, 2015, p. 158). Take the following statements by participants for example, 'You are basically a grey shadow if you exist at all'; 'One of our ancestral creation beings revealed itself in the landscape to create the landscape...'; 'Because my heart and soul is in this place. It means everything
to me'.

Journal entry:

> *Following the field work, I found that the images and metaphors, and the messages they conveyed stayed with me for the long term. Unlike the more traditional interview methods they moved me, and felt multidimensional, not flat and dry. Some images are confronting. None are dispassionate.*

The third key finding was that use of image and text in framing, reframing and counter framing achieved a 're-examining [of] situations in light of new understandings, problematizing existing situations, re-presenting and re-narrating existing situations, allowing for "perception of perceptions" (Bebbington et al., 2007, p. 373). Therefore, a problem-revealing analysis enabled '... alternative ways of interpreting reality and potential reality...[by] renegotiating meaning and vocabularies... [and] drawing on alternative knowledge traditions...' (Hutchinson, 1996, p. 126).

This analysis allowed for ambiguity and messiness, seeking to '... stimulate others... to evoke a response... to arouse curiosity' (Neuman, 2003, p. 89). In the words of Milojevic and Inayatullah (2015) such reframing can lead to 'double loop' learning [transforming] and possibly 'triple loop' learning [co-inventing] (p. 158).

Journal entry:

> *The photos and text exhibited strong elements of participant reflection and a richness of perspective that even seemed to take some participants by surprise. The image combined with CLA questions seemed to take the participant on an ever-deepening journey.*

The fourth key finding was that in terms of the photographs the results illustrate '... the power of the photograph to engage thought [and] extend the imagination' (Holm, 2010, p. 338) . As well, Felstead et al., (cited in Holm, 2010, p. 339) argue 'that photographs challenge our own taken-for-granted views and understandings of situations'. The photograph, along with CLA, brought the 'intuitive metaphorical symbolic modes of understanding to bear' (McGilchrist, 2017), enriching our ways of knowing the world.

Conclusion

The research has implications for: 1. informing engagement activities such as interviews and focus groups, in that images '... could inform a much greater use of interviews, or focus groups...' (Davison, 2015, p.150); 2. broadening the concept of corporate-community accountability beyond business case framings and narrow definitions; 3. rethinking and refreshing what is meant by accountability to community; 4. challenging understandings so as to progress critical consciousness and societal transformation; and, 5. breathing life into accountability research and practice.

I close with a quote from Manning Clark[7] s, 'A history of Australia', 'the aborigine was also endowed with a tenacious if not unique inability to detect meaning in any way of life other than his own...' (as cited in Hedditch, 1996, p. 34). Hedditch states that in this instance Clark, ironically, did not know how to 'see', which led him to make erroneous observations. Imagining, critiquing, experimenting and examining different ways of seeing opens our worlds up to other ways and new possibilities that may move us closer to preferable social and environmental outcomes.

Notes

Further Reading: McGilchrist, I. (2009), 'The Master and His Emissary: The Divided Brain and the Making of the Western World' Yale University Press.

1- 'What is unconventional gas', CSIRO - https://www.csiro.au/en/Research/Energy/Hydraulic-fracturing/What-is-unconventional-gas

2- An explanation of myth by Milojević and Inayatullah, 2015, p. 157: 'Myths are not platonic ideals but created through concrete historical events, from which meanings are passed down through generations'.

3- The image of sheep chosen by the participant could not be sourced. Instead, a photo without copyright restrictions was required. This photo is by Trinity Kubassek from Pexels https://www.pexels.com/photo/agriculture-animals-baby-blur-288621/

4- Satellite view of a coal seam gas field in Queensland. Google Earth. https://www.google.com/search?rlz=1C1GCEA_enAU757AU757&q=Satellite+view+of+a+coal+seam+gas+field+in+Queensland.+Google+Earth,&tbm=isch&source=univ&sa=X&ved=2ahUKEwjxxYqD0abjAhXSe30KHTAJC-QQ7Al6BAgIEA0&biw=1366&bih=625#imgrc=OcM9GpH1CVedeM:

5- Permission to publish this image has been obtained by Gunditjmara elder.

6- Open access image chosen by participant: https://pixabay.com/en/black-and-white-hand-cigarette-male-1402018/

7- 'Charles Manning Hope Clark (1915-1991)... In 1949 Clark was appointed professor of history at Canberra University College, which in 1960 became the Australian National University's (ANU) school of general studies... he produced an exceptional volume of work.' http://adb.anu.edu.au/biography/clark-charles-manning-225 Manning Clark saw himself as re-writing Australian history.

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