



The moral mechanism of counter accounts: The case of industrial animal production



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ABSTRACT

Counter accounts are hoped to present a counterforce to hegemonic discourses and bring about emancipatory change in societies. While the political potential of counter accounts has, to an extent, been examined in prior accounting literature, there is a need to analyse the associated moral dimension. Our purpose in this paper is to advance theoretical understanding of the transformative potential of counter accounts by examining how they mediate the suffering of oppressed groups and how that mediation could lead to public action. Through a conceptual lens combining media studies and critical discourse analysis, we analyse counter accounts of animal production created by social movement activists in Finland. We find that, in general terms, the transformative potential of counter accounts is associated with their ability to act as a form of moral and political education, by repeatedly suggesting to their audiences how to feel about, and act publicly on, the suffering of an oppressed group. The moral engagement of the counter accounts' audiences takes place through a combination of semiotic cues that simultaneously present the suffering as an objective fact, evoke sympathy towards the oppressed group and present practical options on how to act on the suffering. We also note that counter accounts can give rise to different ethical discourses and practical engagement options depending on the media and semiotic cues employed in their construction. This leaves room for discourses that acknowledge some of the concerns presented in the counter accounts but point towards actions that do not threaten the status quo.

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1. Introduction

While humanity is accelerating its collision course with planetary boundaries (Rockström et al., 2009; Steffen et al., 2015), the hegemonic neoliberalist discourse continues to provide a fallacy of corporate benevolence and of the sustainability of the present structural arrangements (Gray, 2010; Tregidga, Milne, & Kearins, 2014). As corporate social and environmental accounts have often been found self-serving and biased (Boiral, 2013; Cho & Patten, 2007; Spence, 2009; Tregidga et al., 2014), alternative accounts of organizational and institutional activities have been called for, both to counter hegemonic discourses and to create new ways of seeing, as this is perceived as a potential avenue for bringing about emancipatory change in societies (Gray, Brennan, & Malpas, 2014; Thomson, Russell, & Dey, 2015). A potentially interesting range of such accounts are *counter accounts*, which can be defined as

alternative representations of organizations, industries or governance regimes, produced by civic society groups in order to rectify a state of affairs that is considered harmful or otherwise undesirable (Thomson et al., 2015). This is believed to facilitate steps towards a more socially and environmentally just society (Brown & Dillard, 2013; Dey, Russell, & Thomson, 2011; Gray et al., 2014) as well as to match corporations' totalizing power with responsibility (Gray, 2010; Lehman, 1999; Spence, 2009).

This study is concerned with counter accounts produced by social movement activists, and the motivation for it can be derived from several perspectives. First, in terms of theoretical motivation, we argue that despite the growing scholarly interest towards counter accounts, there is a lack of theoretical understanding regarding their operational mechanism. In the accounting literature, there has recently been some discussion on the *political* potential of counter accounts - and counter-hegemonic projects more broadly; in the sense of mobilizing collective action on behalf of those oppressed by hegemonic regimes (e.g. Archel, Husillos, & Spence, 2011; Brown & Dillard, 2013; Cooper, Taylor, Smith, &

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Catchpole, 2005; Tregidga, Milne, & Kearins, 2017). However, to gain a more comprehensive appreciation of the transformative potential of counter accounts we also need to analyse the closely associated *moral* aspects. This is because a necessary condition for the emergence of political action is the depiction of the oppressed individuals' hardship or suffering in such a way that members of the public come to view the sufferers as a moral cause (Smith, 1759/2010; Boltanski, 1999). Furthermore, different ethical positions result in different views concerning the importance of the suffering, what should be done about it and by whom. Analogously to displays of suffering mediated through television and the internet (Chouliaraki, 2006a, 2006b; 2008; 2013), counter accounts could be envisaged to play an instrumental role in fostering such moral reflexivity. However, as this mechanism has thus far not been investigated in the accounting literature, there is a need for further theoretical elaboration regarding how counter accounts construct a relationship between their audience and the suffering 'other' and thereby stimulate the audience to commit to public action.

Second, the present study is supported by the observation that counter accounts have been the topic of relatively few empirical analyses (Apostol, 2015; Cooper et al., 2005; Gallhofer, Haslam, Monk, & Roberts, 2006; Harte & Owen, 1987; Sikka, 2006; Thomson et al., 2015). Conducted from a variety of perspectives and in different settings, these studies have yielded mixed results regarding the effectiveness of counter accounts. There is thus a further need to investigate how counter accounts could succeed in fulfilling the high hopes set for them in normative and conceptual studies. In particular, scholars have called for more research on how the content, form and media of counter accounts relates to their potential to effect social change (Gallhofer, Haslam, & Yonekura, 2015; Tregidga et al., 2017), thus providing an empirical motivation for our study.

Third, as a phronetic motivation (Flyvbjerg, 2001), we draw on work highlighting the importance of exploring the connections between accounting and sustainability (Bebbington & Larrinaga, 2014; Unerman & Chapman, 2014). It has been argued that despite the burgeoning social and environmental accounting literature, most scholarly work in the field fails to connect to the broader debates on systemic challenges, planetary boundaries and sustainability with a particular investigation of accounting as an emblem of institutionalized calculative practices interacting with those broader processes (Bebbington & Larrinaga, 2014; Bebbington & Thomson, 2013; Gray, 2010). Accordingly, our empirical investigation focuses on meat and dairy production, which is an industry benefitting from a taken-for-granted position in societies despite its major direct relevance in the deterioration of the state of the global natural environment (see e.g. Lang, Barling, & Caraher, 2009; McMichael, Powles, & Butler, 2007; Stehfest et al., 2009; Vitousek, Mooney, Lubchenco, & Melillo, 1997). In keeping with a discursive approach, we maintain here that the way corporations and other social actors depict and represent industrial meat and dairy production (re)constructs not only our understanding of animal production but also human-animal relationships more broadly. Given the significant environmental consequences and, some would argue, ethically untenable¹ nature of meat and dairy production, we assert that it is of significance which kind of discourses have dominance over the representation of animal farming, since these discourses eventually influence action in societies and are thus real in consequences.

Thus, the purpose of this study is to increase understanding of

counter accounts both theoretically and empirically. In particular, we seek to answer the following question: How do counter accounts mediate the suffering of distant others and how, in turn, could that mediation lead to public action? To this end, we analyse empirical data collected in Finland, where animal rights activists have in recent years actively campaigned against the modus operandi of industrial meat and dairy production. A key role in this campaign has been played by videos from pig farms, filmed in secret by activists who have taken advantage of unlocked doors at these low security facilities. The videos, which we conceptualize as multi-modal counter accounts, have been released regularly through dedicated websites since 2007 and to date activists have produced such material from hundreds of farms. In addition to these films, we will also analyse how the counter accounts were featured on television on a prime-time magazine programme, in which clips of the videos were aired to large national audiences.

In exploring these issues, we draw primarily on Chouliaraki's (2006a, 2006b; 2008; 2013) analytics of mediation, which is a phronetically driven, critical discourse analytical approach informed by Boltanski's (1999) sociological work on media, morality and politics. In general terms, we find the analytics of mediation useful for the investigation of counter accounts for at least three purposes. First, it allows us to focus on the relationship between the audiences and 'the other', rather than placing an organization or institution at the centre of the analysis (Brown, Dillard, & Hopper, 2015; Tregidga et al., 2017). Second, the framework enables us to shed light on the discursive mechanisms through which counter accounts represent the plight of distant 'others' as a moral cause, constituting the audiences of the accounts as potential activists and presenting them with options for practical engagement. Third, the framework provides analytical tools for investigating written media texts, photos and videos as semiotic rather than linguistic elements (Jørgensen & Phillips, 2002), thus facilitating a profound analysis of the visual aspects of counter accounts (Brown, 2010; see also; Meyer, Höllerer, Jancsary, & van Leeuwen, 2013). Especially moving image is becoming an increasingly ubiquitous way of conveying information but has not, to our knowledge, been examined in prior accounting literature. In more particular terms, the analytics of mediation allows us to analyse the social movement activists' counter accounts as multi-modal media texts which, through the use of various semiotic elements, seek to morally engage their spectators and make them committed to act publicly on behalf of the suffering production animals. It also enables us to distinguish between the different meanings that the suffering acquires depending on the medium of dissemination (activist website versus primetime television programme).

Like Tregidga et al. (2014, 2017), we believe that in seeking to advance sustainability, scholars should critically engage with and resist hegemonic forms of especially neoliberal discourse (also Gaffikin, 2009). Moreover, we maintain, alongside Gray (2010), Tregidga et al. (2014), and Thomson et al. (2015), that societies need a variety of alternative accounts to counter the self-serving discourse of organizations, industries or governance regimes. Thus, and in seeking to fulfil the moral responsibility of public intellectuals to use our privileged positions to inform and support social progress (Golsorkhi, Leca, Lounsbury, & Ramirez, 2009), we will also engage in what Fairclough calls positive critique, involving not only an "analysis of how people seek to remedy or mitigate [social wrongs]", but also "identification of further possibilities for righting or mitigating them" (Fairclough, 2010, p. 7). This implies that in addition to developing further theoretical and empirical knowledge of counter accounts, with this paper we also wish to enhance collective understanding of how such counter accounts could be more effectively used to both resist unsustainable, and subsequently advance more sustainable, organizational and

¹ Drawing on a range of ethical theories, several authors have posited that animal production is also a morally questionable practice (see e.g. Aaltola, 2012; Francione & Charlton, 2013; Regan, 1983).

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