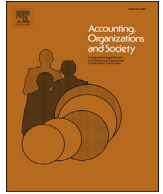




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## Postcoloniality in corporate social and environmental accountability

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## ABSTRACT

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

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## 1. Introduction

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

Postcolonial analyses draw on various postcolonialists including Edward Said (e.g., 1994, 2003), Frantz Fanon (e.g., 2001, 2008), Gayatri Spivak (e.g., 1987, 1988), and Homi Bhabha (e.g., 1994,

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

Data for our analysis comes from interviews with corporate managers and their textual outputs (e.g., sustainability reports).

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

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

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

The paper has a double literary focus: CSEA and postcoloniality. Thus, the literature review, which follows this section, has two parts: the first (section 2) reviews accounting literature to see how CSEA has been politically theorized; the second (section 3) focuses on how postcoloniality has hitherto been addressed in accounting literature. Section 4, the theoretical review, articulates

the theoretical parameters of postcoloniality in relation to this study. Section 5, the methodology, explains our analytical framework, the notion of accounting utterances, which we are dealing with herein, and the data sources. Section 2, 3, 4 and 5 collectively synthesise a wide range of the theoretical elements that this research draws upon. Appendix 1 summarises their interconnections and offers a conceptual road map of the theoretical elements used in the paper. Section 6 is the empirical analysis organised into major themes of embracing the global, appropriating the global, and reimagining the local. Finally, section 7 concludes the paper by reflecting on what insights our findings and analysis provide regarding the 'possibilities of agonistics' and 'globalization discourses'.

## 2. The political theorization of CSEA

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

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

### 2.1. CSEA research in LDCs

Despite such noteworthy political theorizations of CSEA, we see a missing point: the postcolonial periphery. Although a burgeoning body of CSEA research on LDCs exists, it largely comprises "myopic, isolated and colourless ... descriptive studies of social accounting practices" (Gray & Laughlin, 2012, p. 241). Some research, though, goes beyond such "descriptiveness". Islam and Deegan (2008), for example, explain how global pressures operate within social disclosure practices in Bangladesh and argue that global stakeholders can use their power over local companies to promote social disclosure practices. Moving the emphasis from disclosure to non-disclosure, Belal and Cooper (2011) consider reasons for non-disclosure of the politically sensitive issues of child labour, equal opportunities, and poverty alleviation to explore

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

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

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