

**Ecological damage, human rights and Oil: local advocacy NGOs dialogic action and alternative
accounting practices**

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Abstract

This study explores why local NGOs in the Niger Delta integrate dialogic action and accounts into their campaigns to protect the human, economic and environmental rights of indigenous communities. The NGOs considered their alternative-accounts effective in problematizing the need for greater accountability, giving greater visibilities to unsustainable practices, building the capacity of the indigenous people, creating networks of engagement, giving voice to indigenous communities and addressing some of the power imbalances in this region. NGOs and local community representatives asserted that the production and communication of accounts of their suffering were making a difference and creating hope for future change.

Acknowledgement

This paper would not have been possible without a scholarship from Heriot-Watt University, Edinburgh. We would like to thank the Dr. Oana Apostol, the two anonymous reviewers and the guest editors of this special issue for their invaluable, constructive and helpful comments. The authors are highly indebted to the participants of this study who due to confidential reasons cannot be identified. Early version of this paper was presented at the CSEAR 2017 held at the University of St. Andrews, Scotland, the Inaugural Conference for the Alternative Account Europe Conference held at the University of Sheffield, BAFA 2018 Annual Conference held at the Central Hall Westminster, London and the 12th Interdisciplinary Perspectives on Accounting held at the University of Edinburgh. The authors appreciate the feedback received from the participants at these events.

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1. Introduction

“the citizens have failed to hold the public officials accountable for mismanagement, corruption, nepotism and so on. All these combines to deny citizens of what should be the benefits accruable to this very blessed region. So, we decided that one of the ways of ensuring development was to embark on the transparency and accountability campaign to hold public officers accountable to the people.” (laNGOr6)

Despite the significant economic contribution of the oil and gas sector to the gross national income in Nigeria, the abject poverty, ecological damage, armed oppression, unacceptable levels of avoidable diseases, human rights abuse and social inequity to those living in the main oil-producing area (Niger Delta) is well documented (e.g. Okonta and Douglas, 2003; UNEP, 2011; Osaghae, 2008; Denedo *et al.*, 2017, 2018). These problems led many to accuse Shell and the Nigerian government of waging an ecological war and genocide on indigenous communities (Okonta and Douglas, 2003). Pollution from oil production has led to the destruction of agricultural land, pollution of drinking water, mangrove forest, rivers and creeks and the relocation of communities from their ancestral homes (Christian Aid, 2004; UNDP, 2006; UNEP, 2011). The Delta is now considered to be an ecological wasteland where indigenous people can barely survive (Kadafa, 2012). The plight of the humans living in the Niger Delta and the ecological damage illustrates many of the problems arising from the interactions between oil hungry rich developed nations and oil rich poor developing nations. The Niger Delta was selected as the empirical site of our research given the high-profile nature of this conflict and the urgent need for change in this area as well as the potential for learning in other contexts.

Individuals, communities, international agencies and NGOs have been campaigning for decades to transform the suffering of those living in the Delta. Embedded within these campaigns are many alternative accounts¹ that have communicated the plight of these oppressed communities, through reporting examples of ecological destruction; human rights violations; corruption; inadequate regulatory systems; lack of

¹ Alternative account is interchangeably used with counter account in this paper.

political autonomy; poor corporate practices; violence; abuse of power; false accounting; and problematic wealth distribution (Christian Aid, 2004; Social Action, 2009a, b; UNEP, 2011). The use of accounts in the Deltan oil conflicts to problematize and make visible unsustainable practices locally and to those with power to resolve these problems appears to be similar to prior studies (Apostol, 2015; Thomson *et al.*, 2015; Vinnari and Laine, 2017). In these studies, alternative accounting practices formed part of wider activist practices to ensure social and environmental justice was achieved for affected communities (Frankental, 2011; Joutsenvirta, 2011; Tregidga, 2017) by creating opportunities for transformative engagements with and on behalf of oppressed groups (*see* Cooper *et al.*, 2005; Denedo *et al.*, 2017, 2018). Our study allows us to contribute to prior research on the impact of accounting on oppressed communities through presenting evidence from those producing the accounts and from representatives of the communities directly affected by oil and gas production. Our research was an attempt to gather valuable insights from those living and working for change, providing a representation of the everyday suffering or realities of those affected by the actions of profit-seeking corporations and those assigned the responsibility to protect them. In this study, we analyse this evidence using themes from the theory of dialogic action to answer the question why local NGOs and communities consider co-produced accounts to be useful in their campaigns and evaluate their potential for other conflict arenas (e.g. Freire, 2002; Denedo *et al.*, 2017; Laine and Vinnari, 2017; Russell *et al.*, 2017; Tregidga, 2017).

This paper proceeds as follows. The next section, we discuss the theoretical conceptualisation used to understand and interpret the data gathered. In section 3, we highlight the research methods adopted and in section 4, we present and analyse the interview evidence gathered from 16 local advocacy NGOs representatives. The final section revealed our concluding comments, contributions, limitations of this study and possible future research.

2. Dialogic Accounting, Accountability and Action

In this paper, we conceptualise sustainable accountability as a multiple representational dialogic process consisting of formal and informal accounting (Bebbington *et al.*, 2007; Brown, 2009; Dillard, 2014; Gallhofer *et al.*, 2015), which facilitates emancipatory transformation (Catchpowle and Smyth, 2016;

Gallhofer and Haslam, 2018) by providing the information, evidence or knowledge required to govern sustainably (Brown and Dillard, 2015; Gray *et al.*, 2014; Russell *et al.*, 2017; Thomson and Bebbington, 2005). The absence of sufficiently developed formal sustainable accountability frameworks or governance systems will lead to the production of informal, alternative accounts that create complementary networks of accountability and engagements to problematize, initiate and perpetuate conflicts, search for solutions that can address the abuse arising from legitimate, but unsustainable actions (Dillard and Roslender, 2011; Laine and Vinnari, 2017).

Dialogic action is a theoretical perspective that can be usefully applied to critically evaluate transformative processes and practices (e.g. Freire, 2002; Contrafatto *et al.*, 2015). Dialogics has also been considered useful to explore the use of accounting in the context of transformative programmes, particularly the importance of the dynamics of engaging others, discourses for the equality of power, effective governance, giving voice to the oppressed, community building, inclusion, transcending limit situations, searching for innovative culturally appropriate solution and praxis² – all of which are considered relevant from a sustainability perspective (Bebbington *et al.*, 2007; Brown, 2009; Catchpole and Smyth, 2016).

Dialogic action involves a complex, reflexive and inclusive process that looks to develop new understandings of communities' existential realities in order to develop solutions to improve their ways of living through dialogue and actions to transform the lives of the oppressed (Bebbington *et al.*, 2007; Killian, 2010; Contrafatto *et al.*, 2015). The transformation of limit-situations is established through actions through which the oppressed continually recreate their worldview of (un)sustainable practices and actions (Freire, 2002). For authentic-emancipatory dialogue to exist, the oppressed need to consider themselves as co-owners and co-creators of their truth and powerful actors in their contribution to sustainable transformation and accountability mechanisms (Freire, 2002). Freire (2002, pp.91-92) contended that it is

² Praxis is a combination of reflection and action directed at problematic situations (limit situations) that are considered in need of transformation. Praxis may be described as a form of critical thinking and comprises the combination of reflection and action. Praxis is a multifaceted, cyclical process which involves thinking, doing, reflection and re-doing. (see Contrafatto *et al.*, 2015; Bebbington *et al.*, 2007; Everett, 2004).

the creation of hope that enables the oppressed to search for justice and sustainable transformation through critical reflection and communal dialogues and actions.

Freire (2002) claimed that the oppressed would act in support of transformative changes by infusing their worldview and their creative presence with the worldviews of the other stakeholders. Freire argued it is the historical and socially constructed realities of the oppressed that create a climate of hopelessness and that these historical and socially constructed realities appear as insurmountable barriers to attaining their human rights and or developing sustainably. However, as humans embody themselves in dialogic actions, this climate of hopelessness can change to a climate of hope and confidence, which would enable the oppressed to overcome their existing limiting situations.

However, Freire (2002, p.104) argued that

“When people lack a critical understanding of their reality, apprehending it in fragments which they do not perceive as interacting constituent elements of the whole, they cannot truly know that reality. To truly know it, they would have to reverse their starting point: they would need to have a total vision of the context in order to subsequently separate and isolate its constituent elements and by means of this analysis achieve a clearer perception of the whole.”

However, the oppressor threatened by the potential of emancipatory future realities would act to prevent the dissemination of this knowledge to avoid the materialisation of these transformative possibilities (Freire, 2002). Drawing on the key themes of dialogic action (Freire, 2002), we argue that effective sustainable accounting, particularly in developing countries, should seek to establish formal and informal structures for transformative dialogue which includes the voices of marginalised groups, represents the everyday realities of the oppressed communities, builds capacity of the oppressed to enable change and to communicate in culturally appropriate forms to those able to enact change (Alawattage and Wickramasighe, 2009; Catchpole and Symth, 2016; Gallhofer and Haslam, 2018; Killan, 2010).

Cooper and Owen (2007, p.653) argued that “if accountability is to be achieved, stakeholders need to be empowered such that they can hold the accountors to account.” This conceptualization of accountability requires not only the provision of ‘accounts’ or ‘accountable information’ but could facilitate dialogue and

other corresponding actions for human rights and sustainable practices (p.653). Accountability is presumed to be the underlying global discourse for human rights, engagement, corporate social responsibility and sustainable development (Gallhofer *et al.*, 2011; Gray, 2010; McPhail and Ferguson, 2016; Siddiqui and Uddin, 2016).

Gray *et al.*, (2014) argued that complications arise within accountability relationships when the obligation to give accounts gives rise to the exercise of power. Where there is a significant difference in power, it is pertinent to recognise that there could be the residual power to demand accounts by and on behalf of others, who might not have a defined relationship with the accountor. This residual power could drive radical or participatory changes in the accountability relationship to address the inequalities and the oppressive relationship ensuing from the powerful stakeholders exerting significant negative influence over the others (Freire, 2002; Georgakopoulous and Thomson, 2008). This residual power to demand accounts from the powerful arena participants to address inequalities on behalf of those whose accountability relationship depends on it is what Gray *et al.*, (2014, p.10) called '*speaking truth to power*' with an underlying motive of addressing unequal and oppressive power relationships through critiquing the ideologies or thought language of the powerful, problematizing and proffering knowledge-based solutions (Renn, 1992; Laine and Vinnari, 2017).

Dialogic accounting and dialogic engagements are premised on the notion of enabling oppressed communities to understand the nature of their oppressions, building the capacity of communities to produce accounts of how they experience the world in order to present these accounts of their truth to those abusing their power as part of a transformative project (Freire, 2002). However, dialogic accounting can only ever be part of a transformative project if there is a requirement for a collective acceptance for dialogue before any emancipatory changes (Lee and Cassell, 2017; Gallhofer *et al.*, 2015). There is therefore a need to evaluate any accounts as symbolic engagement practices that form part of broader campaigns for transformation.

To evaluate the transformative potential of accounts, we adopt an analytical framework derived from Freire's theory of dialogic action. Exploring engagement tactics (symbolic or otherwise) through the lens of the key stages of dialogic actions resulting in changes in policies and practices allows us to understand

why or how these accounts were effective in relation to transformation in the existential life of those suffering from the actions of others. For example, authentic dialogic accounts would require to be co-produced by activists and communities in the context of shared transformative programmes of activism or engagements (Lehman *et al.*, 2016; Bebbington *et al.*, 2017; Sikka, 2011), but would serve different purposes depending on the stage of the transformative process. Contrafatto *et al.*, (2015, p.120) provide a useful summary of dialogic action as a complex, reflexive process that can be understood as consisting of five main stages. These stages are community and coalition building, problem-posing, solution searching, solution feasibility evaluation and transformative praxis. Evaluating transformative sustainable accounting practices, therefore needs to consider their ability to fulfil these different purposes in the context of specific transformative programmes.

Thomson *et al.*, (2015) undertook a similar approach to examining the use of external accounts in Action on Health and Smoking (ASH)'s conflict with British American Tobacco (BAT), where they identified examples of coalition building, extensive examples of problem-posing with different desired levels of change, examples of solution searching activities, as well as transformative actions in relation to tobacco production, regulation and consumption, but with limited transformation in relation to BAT. For dialogic action to be effective, we argue that transformative accounts should mediate between different groups involved in conflicts. The extent to which these accounts establish spaces for concepts, values and practices to come together and interact, creating the possibility of more equal engagement and change (Kurunmäki and Miller, 2011; Miller *et al.*, 2008).

Research has shown that NGOs and other change agents often use multiple dialogic action medium, including online digital media platforms, to facilitate the co-production and communication of problematizing accounts of unsustainable environmental and human rights practices as part of their campaigns (*e.g.* Agostino and Sidorova, 2017; Arnaboldi *et al.*, 2017; Bellucci and Manetti, 2017; Brivot *et al.*, 2017). These co-produced on-line accounts pose problems in order to challenge the practices of others to those with the power to bring about change, but who are not directly suffering (*see* Laine and Vinnari, 2017; Thomson *et al.*, 2015). The reasons for NGO's use of on-line digital media is very similar to reasons for the widespread corporate adoption of this media (Unerman and Bennett, 2004, Manetti and Bellucci,

2016). For instance, Manetti and Bellucci (2016) adopted stakeholder and legitimacy theories to explore corporation's use of social media and concluded that social media is becoming a channel through which corporation seek to legitimize their activities. Thomson *et al.*, (2015) reported that BAT adopted an on-line legitimation strategy while ASH used an assemblage of alternative accounting, which included extensive on-line digital media, sought to delegitimise BAT, those perceived as benefiting from tobacco and what ASH considered ineffective governance, taxation and regulatory systems.

The role of any dialogic accounts is to facilitate all involved in a conflict (e.g. activists, political institutions, rule enforcers, media, general public, communities) to develop their understanding of the causes and consequences of the problems they all face and present visions of a transformed future that remediates past damage and governs emerging risks, threats, hazards, knowledge and opportunities (Contrafatto, 2013; Tregidga, 2013, 2017). However, the emancipatory potential of informal, alternative accounts to facilitate dialogic transformation should not be assumed to instantly occur, particularly when dealing with structural issues such as the impact of globalization, unequal balance of powers, systemic abuse of human rights or unsustainable development (Apostol, 2015; Cooper *et al.*, 2011; Gallhofer *et al.*, 2011; Lauwo *et al.*, 2016; Spence, 2009).

We contend that ultimately dialogic accounting should lead to praxis leading to less oppressive modes of living. In particular, sustainable dialogic accounting should allow different individuals, communities or organisations to translate the problems, consequences and possible solutions of others into their everyday actions, values and cultures to enable transformative dialogue, co-operative engagement and transformation (Bebbington *et al.*, 2007; Dillard and Roslender, 2011; Lee and Cassell, 2017).

Using the framework developed by Contrafatto *et al.*, (2015), we will evaluate the production and communication of laNGO accounts in the Delta, in relation to their effectiveness in community/coalition building, problem posing, solution searching, solution feasibility evaluation and transformative praxis. We will explore the role of accounting in addressing the problems and expectations of local activists and community groups affected by the exploration and extraction of oil and gas in the Delta region. We will examine the extent to which these dialogic accounts support transformative actions in relation to the

protection and respect of human rights and ecological systems while enabling legitimate wealth creation, fairer wealth distribution and addressing social inequalities.

3. Research Method

Prior research has identified a lack of inclusiveness, accountability, effective governance or engagement in the Delta, which has generated considerable criticism from grassroots, local, regional and international NGOs, international political institutions and other rule enforcing institutions (Okonta and Douglas, 2003; Pegg and Zabbey, 2013; Osaghae, 2008). In our initial research into this long running conflict, we identified extensive use of accounts as a form of symbolic activism embedded within an assemblage of campaign tactics to address the extreme social and ecological harm encountered by the indigenous communities in the Delta. The paper presents evidence on the use of accounts by local NGOs (laNGOs), who were involved in the struggle for change, but who also bear the brunt of the harm caused by oil and gas production in the Delta. We evaluate their accounting practices from the dialogic action perspective outlined in section 2. It is important to note that although we reported our findings (*see* section 4) in discrete sections for evaluatory purposes. However we recognise that community and coalition building, problem-posing, solution searching, solution feasibility evaluation and transformative praxis (*see* section 2) do not follow a serial path, but are interrelated and operate in a more reflexive fashion (Bebbington *et al.*, 2007; Brown, 2009). Given the reflective nature of the interviews, we did not directly observe the dialogic processes as they unfolded, but rather relied on the testimony of those involved in the process. When interpreting the interview transcript we were unable to meaningfully distinguish between solution searching, solution feasibility evaluation and as such we report these two stages in section 4.3.

While this particular focus is a potential limitation of the study, we believe that the voices of the marginalised, oppressed communities are rarely presented in social and environmental accounting research and are drowned out by our representation of the powerful voice of the corporations (*see* Bebbington *et al.*, 2017; Gallhofer and Haslam, 2018; Russell *et al.*, 2017). By isolating this voice, we feel the research has the potential to redress this structural gap in the literature and make an important contribution to the field.

Empirical data was collected from a range of primary and secondary sources. The secondary sources include on-line media accounts, press releases, NGO's accounts, reports by supranational agencies, newspaper reports, corporate sustainability reports, regulatory documents and other public documents to construct our understanding of the empirical context from the perspectives of different actors, to frame and analyse the primary data gathered, in order to make sense and interpret what we were learning from our engagements with local advocacy NGOs representatives (laNGOrs).

Our primary data comprises of video clips, field notes, photographs and transcripts from 16 semi-structured (one-to-one and focus groups) interviews conducted in English language with laNGOrs. We recognise a possible gender bias in the interviews as only two were women (laNGOr9 and 13), however, this reflects the gender dynamics and politics in these communities. All interviews were conducted in the Niger Delta and in the offices of the representatives, except for laNGOr1 and 11, which was at their homes.

These interviewees were selected due to their knowledge and experience in relation to the conflicts over human rights, environmental accountability and governance within the Delta and other conflict arenas. Nine interviewees were purposively selected after an initial documentary analysis (*see* Denedo *et al.*, 2017) to understand the context and to identify the key players within this Delta arena, whilst the remaining seven participants were contacted through a snowballing approach. Our sample was restricted due to problems with accessing key individuals in the largely rural communities in the Niger Delta. The sample was not intended to fully represent the views of all of the laNGOrs but was considered sufficient to provide a range of insights from this hard to reach and under-researched group in a highly controversial conflict arena. All interviewees were sent a research information guide before the interviews were conducted. A brief introduction was given to clarify the aims of the study and to address any concerns before the interviews were conducted. All interviews were only recorded after consent to record and publish findings was agreed with the interviewees.

We adopted a very loose variant of a semi-structured interview to reflect the cultural values of those interviewed. This approach allowed the interviewees to freely express their views in a way they felt comfortable with, which enabled the authors to gain valuable insights whilst retaining the opportunity to ask follow-up questions as appropriate. The interviews on average lasted about 66mins. The full transcripts

were sent to the interviewees for approval as per the terms of our letter of consent and appropriate changes were made to the transcripts before they were analysed. Due to the sensitivity of the conflicts in the Delta, all interviewees were promised confidentiality and anonymity. The interviewees' identities were anonymized through a manual coding approach (*see* Table 1).

TABLE 1

Overview of the interviewees' details and data sources

Interviewees	Position	State where the interviews took place	Duration	Type of Interview
laNGOr1	Director	Lagos	1hr. 47mins	Face-to-face
laNGOr2	Director	Lagos	23mins	Face-to-face
laNGOr3	Director	Lagos	30mins	Face-to-face
laNGOr4	Project Manager	Rivers	49mins	Face-to-face
laNGOr5	Director	Rivers	1hr. 32mins	Face-to-face
laNGOr6	Director	Rivers	1hr. 18mins	Face-to-face
laNGOr7	ex-Director	Rivers	1hr. 22mins	Face-to-face
laNGOr8	Director	Rivers	1hr. 25mins	Face-to-face
laNGOWr9	Director (Women advocacy NGO)	Rivers	1hr. 19mins	Face-to-face
laNGOr10	Director	Rivers	53mins	Face-to-face
laNGOr11	Director/co-ordinator	Bayelsa	1hr. 16mins	Face-to-face/ Focus group
laNGOr12	Project Manager	Bayelsa	1hr. 27mins	Face-to-face
laNGOWr13	Director/Programme Manager for Women	Rivers	45mins	Face-to-face
laNGOr14	Director	Rivers	1hr. 27mins	Face-to-face
laNGOr15	Director	Rivers	52mins	Face-to-face
laNGOr16	Project Manager	Rivers	28mins	Face-to-face

Note: The interviewees' comments are based on their engagements and observations with the stakeholders in the Delta arena. Their perspectives should not be deduced or labelled as the overall views of the organisation they represented.

These interviews were conducted between February and October of 2015 during a field visit. During this period, one of the authors visited the Niger Delta (Bayelsa State, Delta State and Rivers State), Abuja and Lagos State. Fieldwork diaries were kept for the interviews and site visits to polluted rivers, farmlands, fishponds and an abandoned ancestral community. These field visits were important to observe and experience aspects of the lives of indigenous communities and what they endure from environmental pollution to help triangulate the empirical evidence.

The data analysis process commenced immediately after each interview through a process of reflective notes and highlighting emerging issues and themes. Interview recordings were listened to several times before and after the transcription to correct errors in the transcripts and to prepare the data for coding. Coding involved manually highlighting relevant sections in the transcript and comparing emerging themes on each transcript informed by the reflective fieldwork notes and documentary analysis to generate an initial set of open codes. Photographic evidence of the polluted site was very helpful in assisting with this process as were additional field notes of sites visited.

This process enabled the authors to identify patterns that emerged from the data without the requirement of imposing a predefined analytical model to reduce the data into themes. The approach adopted avoided missing unique, highly contextualised issues raised by the participants. Once this open approach was completed, NVivo11 was used to categorize the data informed by themes from our theorization (see section 2) and emerging themes from the data. The coding that resulted from this iterative process facilitated the interpretive analysis reported in this study. NVivo allowed us to extract the key coded data that were relevant to this paper's research question. This analytical process enabled the authors to gain an in-depth understanding of the interviews and to have greater confidence in the robustness of the interpretation of the data.

4. Findings and discussion

4.0. Overview of this section

In this section, we present our findings from the interviews with the representatives of laNGOs in relations to the elements of our dialogic evaluative framework. These themes are community and coalition building, problem posing, solution searching and solution evaluation, and transformative praxis.

4.1. Community and coalition building

laNGOs reported that an essential part of their dialogic actions was to mobilize and build the capacities of indigenous communities and, in certain circumstances, regulators (Contrafatto *et al.*, 2015; Freire, 2002). These actions were designed to make the communities and others understand the importance of respecting human rights, protecting the environment and working collectively to ensure effective governance. The laNGOs discussed how they published accounts with the intention to engage the regulators and sensitize the local communities as to the need to demand accountability to ensure that their rights are protected and respected (Laine and Vinnari, 2017; Thomson *et al.*, 2015). For instance

“There should be high level of orientation on the part of communities generally, all stakeholders’ inclusive because it is one thing to understand human rights violations, regulations [or] laws. It is another thing to ensure that such principles are adhered to. It is another thing for people to actually know that these things actually are human rights violations...and know where to seek redress in case ones’ right is being violated. What we have discovered is that there is a huge gap with respect to knowledge, with respect to information on the issues of human rights. The engagement point should be at the level of the community” (laNGOr11)

laNGOs viewed some of their accounts as community and capacity building with an emancipatory intent that facilitated a flow of information to local communities and to powerful stakeholders (Cooper *et al.*, 2005; O’Dwyer and Unerman, 2010). laNGOs assumed the role of experts in facilitating this multi-directional flow of information deemed necessary for community and coalition building (Bebbington *et al.*, 2007; Contrafatto *et al.*, 2015; Dey *et al.*, 2011).

“...we do have a project...and that project is an NSRP (Nigeria Stability and Reconciliation Programme) big project. The basic thing is that we are training environmental monitors, who are community members that would be monitoring the environment and in the case of an oil spill, they will go to the site, ascertain what it is and quickly send the report upward.” (laNGOr8)

“...what we do is to work with communities to monitor environmental degradations, report on those degradations, build capacities on how to monitor to defend the environment and also at times support litigations.” (laNGOr2)

In addition, they viewed their dialogic actions and accounts as providing indigenous communities with a stronger voice to eradicate the climate of hopelessness and to enable them to demand accounts, confront and engage powerful stakeholders to enforce their human rights and their legitimate desire for sustainable development in the Delta. Denedo *et al.*, (2017) refer to these coalition building accounts, which were not just used to reveal non-compliance, or make visible the ineffectiveness of regulatory regimes, but to create the potential for collective engagement and emancipatory changes (Contrafatto *et al.*, 2015; Tregidga, 2017). For example, laNGOrs revealed that their objectives were to give community actors a voice to speak their truth to power by equipping them with the knowledge, ability and platforms to engage (Dey and Gibbons, 2014; Everett, 2004; Gray *et al.*, 2014). For instance, laNGOr8 argued that

“It is absolutely important for communities to have a voice, not just a passive voice but indeed an active voice in all the negotiations and decisions that relate to the use of land either by industry or by ordinary people. Communities must have a voice to make a decision. It is that voicelessness that causes and reinforces the discontent that we have in the Niger Delta region, because they feel powerless and when someone feels powerless, you cannot control the next thing that they may do. They may just fight to death or just destroy at will or do anything they could do but if they have responsibility and if ownership gives them responsibility, then they will not do that, they will think twice before destroying what they own.”

laNGOrs reported that in order to transform the climate of hopelessness, powerlessness and voicelessness experienced by the indigenous people, it was essential to build their capacities to have a voice (Freire, 2002).

As part of that process, laNGOs established relationships with the communities to enable the co-production of dialogic accounts (Contrafatto *et al.*, 2015; Thomson and Bebbington, 2005).

“We have a case of frequent oil spills in the Niger Delta and we have been campaigning for decades...
...it is looking as if the civil society are not making any progress, but the take-home message is that for being consistent by speaking truth to power; the issue of gas flaring, the issue of oil spill...remains a public discourse. So, if civil society was not there, those issues would not even be spoken of.”
(laNGOr3)

laNGOs appeared to act as intermediaries between the powerful stakeholders and the indigenous communities. The interviews revealed that laNGOs organised regular congresses with the communities to address the problem of environmental degradation and build capacity for action through educational programmes. These trained indigenous people are expected to disseminate the information to their constituencies to enlighten and empower others in their communities to curb problematic practices and deliver other educational programmes to extend local community capacities. For instance, laNGOWr9 argued that

“NGOs have played a significant role in protecting the voices of community members. ...NGOs played a critical role in terms of mobilisation, organising, capacity building and information dissemination. Most of the information about the United Nations Human Rights frameworks, even information about existing legislation in the country are information that is [are] being provided by NGOs [...]. Through a series of capacity building, community members are learning to articulate their issues very well. Even if you are complaining, you’ve got to be able to know how to express what you are saying. [...] corporations are very powerful people, they have the resources, they have the information, they have the skills... How do you fight empty-handed? NGOs have influenced the community to have a strong participatory voice.” (laNGOWr9)

“...relating this properly to the locals, we do that by way of a kind of a congress. We have congress and what we do at such level is to brief people on the journey so far, the level so far, what we have done, what is still pending and still keeping people abreast with information so that they don’t lose focus... At their various groups, they meet, and they come here for a steering committee meeting,

which is held every month and from there they can get information and go disseminate at their various kingdoms.” (laNGOWr13)

The laNGOs have built coalitions through the conscientization of the indigenous people, which have used a number of alternative accounting practices and other forms of engagements. For example,

“We have also organised capacity-building workshop where we educate people on their rights and what to do when things like this happen [violations of their rights] [...] We bring communities with common history together under one roof to become one. So, they form a strong bond. They now have a common history that is to say that ‘injury to one is injury to all’ ‘the people united can never be defeated’. We come together to form that strong bond. So, when there is an action, you are not only seeing the Ogoni people, you are seeing somebody from Umuechem who also feel the pain the Ogoni man is feeling...” (laNGOr7)

The interviewees argued that emancipatory changes would only emerge when the indigenous people are co-owners of the industry and powerful participants in decision-making and governance (Contrafatto *et al.*, 2015; Freire, 2002). They presume that access to verifiable and accurate information at the community level is necessary to build the capacities of the indigenous people. However, it appears that such local capacity building actions and accounts was given greater impact when the coalition building extended to national and international groups (e.g. international advocacy NGOs, shareholders’ activist groups and supranational political organisations – see Denedo *et al.*, 2017, 2018; Osaghae, 2008).

4.2a. Problem posing accountability

In the Delta, the absence of appropriate accountability, transparency and good governance facilitated the production of alternative accounts (Denedo *et al.*, 2017; Thomson *et al.*, 2015). This was evidenced in the following interview extract from the laNGOs. For instance

“...we’ve documented some human rights violations within the ambit of business and human rights, violations of the rights of communities by the TNOC³s...with {name of NGO}, we have been able

³ TNOC - Transnational Oil Companies

to research and publish {title of the report⁴}, which is a great violation of the rights of the people when the TNOCs allow oil spill to linger for months. It is a blatant disregard for national remediation laws of the land. We've also co-authored a report that we refer to as {title}. {title} is a report showcasing the level of disregard for corporate accountability in the region when it comes to environmental issues. The TNOCs have neglected their responsibilities in terms of protecting the environment, restoring the degraded environment in the Niger Delta and that has impacted on other rights like land right, right to water, right to food and right to health, virtually all the human rights.” (laNGOr10)

The laNGOs problematized the lack of adequate corporate or government accountability and stressed the importance for these organisations to discharge accurate accounts. This was identified as an important motivation for laNGOs to produce and publish problematizing accounts of the local communities' experience in the Delta. LaNGO's desire to give accounts of the communities' experience was grounded on a moral and ethical obligation to give accounts and represented the accountability they expected from others (Gallhofer and Haslam, 2018; Roberts, 2009).

“...So, these are narratives that are used to provoke the conscience of the public, to get the media, to get the government, to get the international communities, to get everybody to understand that this is not something you do to people and expect them to live.” (laNGOr16)

For instance, laNGOr2, 3, 4, 7, 10 and 11 reported the need to problematise the absence of accuracy and transparency from oil corporations and the government for their activities in the Delta. For example, the absence of the lack of accurate accounts on the volume of crude oil being produced, which the laNGOs argued was a deliberate action by the government and the corporations. This was evidenced in the following quotes

“Oil extracted in this nation is not properly metered. Nigeria does not really know how much oil is being extracted on a daily basis. We don't know how much oil is produced. We don't know how

⁴ It is not possible to provide the title of these reports because it would compromise the anonymity and confidentiality agreement of this interviewee.

much oil is dumped into the environment. You cannot be accountable if you don't know what you are accounting for.” (laNGOr2)

“...we have instigated a campaign to say that they should publish what they pump. What they only tell us is that ‘hey we were able to sell or oil production is about 2.4million barrels per day’. That is what they have told us. But let us know from available statistics by having metering systems at every point of the oil production circuit and exportation circuit. We need to know how much is taken off the coast of Nigeria. We need to know how much is taken off the ground. We are asking them [corporations] and also the federal government of Nigeria to please publish what they pump” (laNGOr4)

This lack of accountability was problematized extensively by the laNGOs, as accountability was seen as a prerequisite for meaningful engagement (Gray, 2010; Roberts, 2009) as it makes actions visible and therefore subject to criticism in relation to sustainable and unsustainable consequences (Killian, 2010). For example, laNGOr7 and 16 claimed

“I have never seen any act of transparency; even pretending to be transparent. I have not seen it and things have refused to change because the operators and their collaborators within the Nigerian State know what they are doing.” (laNGOr7)

“Accountability means that you can operate within the confine of the law and that your work are opened to any criticisms and the people can demand for change...” (laNGOr16)

Unaccountability was considered one of the biggest obstacles for effective advocacy with, and on behalf of, the oppressed communities. laNGOs also problematized the lack of power of the communities to demand accountability from those negatively impacting on their environment, human rights and ability to live a decent life. This supports Thomson and Bebbington, (2005) argument that if the power to construct and disseminate accounts resides with the corporations, there was limited potential for meaningful stakeholders' engagement. The laNGOs argued that the moral dimensions of corporate and government account giving were missing, and this absence was a driver for the publication of their problematising accounts. This was supported by laNGOr6, 8 and 12. For instance, laNGOr8 argued that

“The companies should be more accountable within and also without. Within should be to their shareholders and without to the world because they are citizens. What gives them the licence to operate is because they have presented themselves as worthy citizens, worthy of sharing the space with the local communities, worthy of sharing the resources with the country and the communities... ..without that they should not have any licence to operate there. If they have a licence to operate by...being a corporate entity with a social responsibility, then they have to be accountable to other stakeholders, who are not their shareholders.”

laNGOs problematized the hypocritical accountability practices adopted by corporations in relation to indigenous communities. For instance, Shell in a (2011) webinar dialogue argued that

“Shell contributes to the Nigerian economy by generating revenues for government as well as pay taxes and royalties. Shell companies in Nigeria pay a statutory contribution to a regional development agency- the Niger Delta Development Commission (NDDC) to develop the Niger Delta.”

According to the laNGOs, for many reasons, any resources the oil company claimed to have been remitted to the Delta have failed to translate into transformation in the lives of indigenous communities.

“the Niger Delta is a fortunate and unfortunate region. The Niger Delta environment is dead. The Niger Delta has lost its opportunities.... Have these [resources] trickled down to development for the region? Have there been an opportunity to develop? No! It is not about creating all those agencies⁵ and expecting that at the end of the day, the agencies will automatically develop the region.”
(laNGOr4)

The problematizing accounts produced by laNGOs also dealt extensively with the issue of corruption and mismanagement of public sector funds by reporting on the lack of progress or development, unremediated environmental damage, poor educational and health infrastructure and continued violations of human rights

⁵ The interviewees made specific reference to the Ministry of Niger Delta Affairs, Niger Delta Development Commission, Delta State Oil Producing Areas Development Commission and Edo State Oil and Gas Producing Areas Development Commission. These commissions act as an interventionist agency for sustainable economic development, especially on the provision of infrastructures such as healthcare, roads and waterways facilities, and manpower development through education in the oil-producing communities.

(see also Lauwo *et al.*, 2016). laNGOs' problematizing accounts were not just to ensure that the powerful stakeholders change their practices by monitoring and reporting their problematic practices but were also a part of wider transparency and accountability campaigns that involved sensitizing, empowering and engaging the indigenous people to hold public officials accountable, similar to that reported by others (e.g. Vinnari and Laine, 2017; Contrafatto *et al.*, 2015).

4.2b. Problem posing through the media

We observed extensive use of alternative media in the laNGOs campaigns and accounting practices, including photographs, musical campaigns, Facebook, Twitter, Blogs, YouTube videos and Instagram were used. laNGOr5 argued that social media and other media platforms were powerful when problematizing unsustainable corporate and governance practices as well as supporting community and coalition building in different arenas. This supports research on this point (e.g. Agostino and Sidorova, 2017; Arnaboldi *et al.*, 2017; Bellucci and Manetti, 2017; Brivot *et al.*, 2017). For instance, laNGOr5 argued that

“if, for instance, an oil spill is going on in a community for 3 months continuously and the community people claim that they have informed the company within 12hours of the start of that oil spill and the company has not responded. And by law, the company is supposed to respond as quickly as possible. Now, if you take a rally to the company premises and the media reported it either through the television, radio, newspapers and even through social media, is also very effective. Once this kind of awareness have been raised over this kind of lapse, there is no way even the authority like NOSDRA⁶, if they have been sleeping over the matter, would not jump out of their office to ask questions or to at least demand for a response from [name of oil company] and the same thing with DPR⁷...”

Our evidence revealed that the laNGOs often co-ordinated the publication of their problematizing accounts with videos posted on YouTube, blogs, musical campaigns, publicity stunts, press releases, evidenced-based or scientific documents sent to political institutions and corporations, launching online petition against the

⁶ Nigerian Oil Spill Detection and Response Agency

⁷ Department of Petroleum Resources

corporations and using the social media to problematize, as well as to advocate, sensitize and communicate with other stakeholders to engage in action for change in a local arena (*see* Bellucci and Manetti, 2017; Gallhofer *et al.*, 2006). For instance, laNGOr2, 5, 6, 7, 8 and 12 were all recognised for their advocacy work⁸ in the social media, however there was considerable support for the use of a range of media, whilst ensuring direct engagements with the local communities. For example,

“We carry out enlightenment in various ways through town halls meeting and sometimes through community visits. Those visits also enable us to feel their experiences and then we enlighten them on basic things they need to know as per the rights of citizens within such jurisdictions. [...] We also engage the media, the mass media to also address those issues in terms of enlightenment and sensitization.” (laNGOr5)

“...we have been putting our knowledge or experience in the public domain; that is what we do, and we are happy doing it.” (laNGOr12)

Empirical evidence revealed that adopting the social media and other conventional media platforms encouraged problematizing and coalition building dialogues with large groups of external stakeholders (individuals, communities, other NGOs, regulatory agencies or corporations) extending the reach of those able to contribute to the dialogues and to help address unsustainable practices, supporting prior research (e.g. Bellucci and Manetti, 2017; Gallhofer *et al.*, 2006; Vinnari and Laine, 2017). For instance

“I know they [companies] read those reports and they respond to them to a very large extent to some of the issues raised in those reports because we do not only publish shining reports, we also go on radio and speak about the contents of those reports. We do it on TV. We do it in the social media and elsewhere. In conferences, we engage based on the report and our findings. They [companies] respond to them. Being the kind of corporate entity they are, there is no single thing in any report published that they are not conversant with already.” (laNGOr6)

The laNGOs were able to take advantage of developments in communication by using social media to create powerful accounts, using textual narratives, the actual voices of communities and visual

⁸ Unfortunately, we cannot provide details here as this may breach the interviewees anonymity.

representations (photographic or videos) of the problematic consequences of unsustainable practices and human rights violations. (*see Arnaboldi et al., 2017; Bellucci and Manetti, 2017; Gallhofer et al., 2006*). This shift in the growing use of alternative media in accounting by laNGOs was observed within the Delta arena during our research. This allowed the laNGOs not only to publish their problematizing accounts of unsustainable practices but were able to allow others from different arenas to contribute their problematizing accounts of the everyday struggles of the indigenous people affected by unsustainable practices, creating a polyvocal and polylogical assemblage or portfolio of accounts (*see Dillard and Roslender, 2011*).

4.3. Solution Searching and Evaluation

Our interviews with the laNGOs identified three main solutions related to accounting that build on their community and coalition building and problem posing strategies outlined above. These included developing inclusive dialogic forms of accountabilities; more effective use of existing laws and regulations in Nigeria and beyond; reforming law and governance systems to address identified weaknesses. In our empirical context and given that our interviewees were often reflecting on past events, we found it very difficult to separate solution searching and solution evaluation in a meaningful way. Therefore, we took the decision to report both these stages in this section.

Developing dialogic forms of accountabilities

laNGO problematizing campaigns have developed new expectations in communities of the accountability required of corporations and government agencies. For example, they argued that local communities should hold the government accountable for the lack of development and poverty reduction in the Delta (*Denedo et al., 2017; Pegg and Zabbey, 2013*).

“...we concluded that it is not the absence of resources but because the citizens have failed to hold the public officials accountable for mismanagement, corruption, nepotism and so on. All these combines to deny citizens of what should be the benefits accruable to this very blessed region. So, we decided that one of the ways of ensuring development was to embark on the transparency and

accountability campaign to hold public officers accountable to the people. So, we formed a network called the Niger Delta Citizens and Budget Platform.” (laNGOr6)

We noted earlier that laNGOs had problematized the lack of effective accountability mechanisms between the corporations and the communities (*see also* Denedo *et al.*, 2017; Tregidga, 2017). Effective accountability mechanisms were identified as necessary to redefine how underlying tensions and conflict of interests preventing sustainable development in the Delta engagements could be accommodated, particularly those arising from power differences (e.g. Bebbington *et al.*, 2007; Brown, 2009; Everett, 2004). As part of this process, laNGOs described how they created their own networks and accountability platforms that enabled more effective engagements with more powerful organisations (*see also* den Hond and de Bakker, 2007; Kneip, 2013; Spence, 2009).

Operating in a way similar to Bebbington *et al.* (2007, p.360) argument that dialogic approaches are “often seen as more legitimate because the involvement of various publics creates the possibility of the inclusion of previously marginalized groups” The laNGOs reported how they were able to give voice to the marginalised indigenous people in accountability processes. For instance

“...our mission is to forge a common link with the rural communities in the Niger Delta to equip, research, do advocacy campaign. Equipping them [referring to communities] with the basic knowledge of their problems, helping them to solve the problems themselves in a non-violent manner. So, we have been involved in research, have been collaborating with both national and international organisations that share the same vision with us and share the same core values with us.” (laNGOr10)

According to the laNGOs, corporate and governmental communications, accountability and engagements have largely excluded local communities. This lack of engagement was seen as contributing to the creation of conflict, violence, discontentment and the escalation of problems in the arena. They argued that simply providing more information about actions, resources and their distribution would not resolve the problems experienced by indigenous communities, but it requires a change in the ethics of engagement with people as well as the development of more inclusive and effective accountability mechanisms (Dillard, 2014; Schweiker, 1993; Shearer, 2002). This is clear in the following quote

“Accountability is not just about the resources, it is also about persons, it is also about the ethics of your business as you have conducted it. It is also, about how you allowed things to happen that could have been prevented by the sheer [act of engaging others].” (laNGOr8)

According to the laNGOrs, accountability should involve establishing networks of dialogic engagements, enlightenment and empowerment with communities to address unsustainable practices, corporate and government hypocrisy, lack of cultural awareness, human rights violations, and governance problems (Brown *et al.*, 2015; Denedo *et al.*, 2017).

The laNGOs posited that any developments in accountability in the Delta needed to be dialogic if it was intended to drive emancipatory change.

“We actually want a system where the indigenous people have access to the oil companies, and more or less participate in decisions concerning the extractive activities in their communities and the way they want to benefit from those activities because the way it is, somebody else takes the decision. The companies discuss with the government at that level without input from communities’ members. [...] This has given rise to conflict, violence, discontentment in the oil-producing states over the years. [...] There is really no feedback mechanism between the communities and the companies, and that is why we have all the problems that we have. That also has made the companies not to be sensitive to the negative impact of their activities on the communities, because communities’ members have become impoverished. Nobody – not the government, not the corporations – is paying attention to those issues.” (laNGOWr9)

Adopting more dialogic accountability and engagements, should, in principle, be straightforward as most of the oil companies present themselves as listening organisations. For instance, Shell (2011) webinar dialogue stated that

“...Shell is also a listening company and we do often take on board suggestions from third parties including campaigners. We give equal weight to suggestions, whether through constructive dialogue or a campaign. ...constructive dialogue is often more effective as suggestions need to [be] discussed and [be] moulded to be put into practise...”

However, listening is only one attribute of dialogic accountability. It also requires hearing and understanding the sociocultural dynamics associated with transformative and emancipatory praxis (Bebbington *et al.*, 2007; Freire, 2002). However, there is a distinct difference between asserting to be ‘listening’ and ‘being seen to practice/address what had been listened to’ (dialogic gap) (Bebbington *et al.*, 2007; Thomson and Bebbington, 2005). The laNGOs were critical of corporation’s self-portrayal as willing listeners, ready to participate or change their practices (Cho *et al.*, 2015).

“...Communities have been speaking but it is in two ways. Who is listening to the communities’ voice? To what extent are they taking into consideration the communities’ voice and taking actions with respect to the communities’ voice? Those are questions that we need to answer because when you have a voice and your voice is not listened to, then you don’t have a voice. [...] ...civil society, local NGOs that work here, we are all communities [indigenous people], we represent communities. [...] ...there is the communities’ voice and...there is no corresponding actions on the part of the stakeholders that should address these voices [their concerns].” (laNGOr11)

Bebbington *et al.*, (2007) argued that solution searching engagement processes are often necessarily slow as they require collective critical reflection, need to evolve over time and willing listeners ready to participate and to be changed. The laNGOs argued that the regulatory and governance systems should publish information for all parties, including the local communities to make visible corporate and government actions in order to compel appropriate regulatory interventions where necessary.

“Where they [oil corporations] are lacking roundly is in the area of the environment because we are saying that their CSR should show first how they care for the environment they are operating in. How do you react when there is a spill? No matter the cause of spill, how do you react?” (laNGOr12)

“The relationships between the oil companies, the local communities where they work, and the government have not in the past flowed smoothly. [...] if those relationships are not right and there is no transparency in those relationships, you get the kind of discontent that is often felt all around the region with the industry and the government.” (laNGOr8)

laNGOs critiqued the current practices of corporations and government that resulted in restricted community access to formal accountability mechanisms. This critique could be seen as part of evaluating

prior solutions that depended heavily on corporate compliance with local and national regulations. As a result of this process, the laNGOs recognised the need for building and maintaining an alternative accountability platform that provided opportunities for the communities' voice and concerns to be heard and space for engagement and participation to address any dialogic gaps within the formal systems (*see also* Bebbington *et al.*, 2007; Cooper *et al.*, 2005).

The laNGOs' accountability solutions were underpinned by a belief in account giving mechanisms that speaks truth to power. A key part of their solution is to create accountability platforms that allow marginalized communities to produce accounts that confront the powerful stakeholders with their truths of the negative impacts on their lives, similar to the arguments of Shearer, (2002); Tregidga, (2017) and Laine and Vinnari, (2017). The accountability platforms developed by laNGOs could be viewed as the practice "of control and surveillance of the powerful on behalf of the oppressed and dispossessed" (Gray *et al.*, 2014, p.262) to drive sustainable development and human rights needs of the vulnerable, oppressed and the dispossessed (Apostol, 2015; Gallhofer *et al.*, 2011).

Enforcement of existing powers

It was noted by the laNGOs that the indigenous communities often felt powerless to act. The reasons for this sense of powerlessness in specific communities were complex but were underpinned by a lack of knowledge of their rights and lack capacity as to how to act.

"We have drawn the attention of perpetrators to the problems of human rights violation and we also build the capacities of the local communities on how best they can respond to issues like that within the ambit of the law. Where necessary, we provide legal support. [...] we research, we document, and we also engage the perpetrators on how to see some positive changes in the region." (laNGOr10)

The laNGOs approach to addressing this sense of powerlessness to enforce their existing rights involved two distinct stages. The first involved educating communities as to their rights and empowering them to engage using official regulatory and legal processes. The second involved the laNGOs building coalitions with international organisations with the power to exercise significant leverage from the outside to ensure these legal and regulatory processes were appropriately applied (*see also* Denedo *et al.*, 2017). The second

stage was considered to be essential as previous attempts by local communities to enforce their rights had proved to be problematic and ineffective.

One example that the laNGOs discussed that illustrated the problem of non-enforcement of existing regulations was illegal gas flaring. Gas flaring has been illegal in Nigeria since 1984, yet it was estimated that around \$868.8m worth of gas was flared in 2014, making it the second highest gas flaring country after Russia (Hassan and Kouhy, 2013; Eboh, 2015). The laNGOs reported that communities have suffered extensively from gas flaring for over the last 50 years and there is little or no commitment from the corporations and the government to stop gas flaring.

In order to resolve the problems of gas flaring, with the support of laNGOs, eight communities across the Delta⁹ filed a lawsuit against the oil corporations in 2005 at the Federal High Court of Nigeria on the basis that gas flaring was illegal and that it violated their fundamental rights to live in a dignified and sustainable environment. Although the court dismissed seven communities' lawsuit as lacking tangible evidence, the court ruled on behalf of Iwherekan Community, Delta State and ordered Shell and Nigerian National Petroleum Corporation (NNPC) to stop flaring in this community by April 2007. Despite this court ruling, gas flaring still continues in this community and elsewhere in the Delta.

"Gas flares are nothing short of crimes against humanity. They roast the skies, kill crops and poison the air. These gas stacks pump up greenhouse gases into the atmosphere, impacting the climate, placing everyone at risk. Gas flares go on because it is cheap to kill, as long as profits keep on the rise," (Nnimmo Bassey cited by Vidal, 2012).

Gas flaring continues because the government has allowed gas to be burnt or flared with small fines and because the legislature allowed the Minister of Petroleum Resources to grant exemptions for gas flaring (Social Action, 2009b; Bassey, 2008). laNGOs reported that the corporations opted to pay fines or secure waiver for gas to be flared.

⁹ These communities include Eket in Akwa Ibom State, Imiringi and Gbarain in Bayelsa State, Iwherekan in Delta State, Akala-Olu, Eremah, Rumuekpe and Idama in Rivers State.

“...Since 1984, gas flaring has been illegal in Nigeria, but gas flaring goes on because the law allowed for corporations to pay a fine and the fine is a very tiny fraction of the economic value of gas and the gas does not belong to them, it belongs to the nation. They just keep wasting over \$2billion worth of gas every year. Not just economic waste but wasting lives in the process” (laNGOr2)

“We keep saying that the laws in Nigeria are sufficient but...we cannot have a situation where a law court would ask a company to stop gas flaring... For 10years, the oil companies have not listened to that judgement. We need to have a government that can act when the court speaks...” (laNGOr4)

The failure of this local enforcement of Nigerian laws was something the laNGOs reflected upon on their evaluation of this solution strategy, particularly given the positive benefits of harnessing the gas flared. For example

“...If we can utilise the gas we are burning every day into small units of power to various communities, then the entire region would be lit up and we know what Nigerians can do when there is electricity. If we can get electricity to the various parts of this region, that would be a big stimulator of the economy.” (laNGOr8)

However, to address this failed-solution, laNGOs adopted a solution strategy to shift the location of the legal enforcement from within Nigeria to international legal institutions supported by international NGOs, as reported by laNGOr14

“...they [corporations] are operating as a government or as super-government because how can in a lawful society presided over by a government; the court would take a decision and it is the responsibility of the government and its agencies to enforce but the company just ignore, and nothing happens... The only deviation from that is the breakthrough that Zabbey¹⁰ and his group did and that was in the UK’s jurisdiction” (laNGOr14)

¹⁰ Zabbey is the director of the Centre for the Environment, Human Rights and Development (CEHRD), a local advocacy NGOs in the Delta.

In this case, Shell settled out of court agreeing compensation of £55m (Aba, 2015; LeighDay, 2015; Vidal, 2015), which was considered a victory for those victims who could not seek judicial redress within their own country. Nevertheless, the laNGOrs argued that this settlement did not reflect the damage to the natural resources upon which the people rely on. For instance

“...they have given them money...but it is not commensurate with the level of devastation that Bodo community experienced... Will that be compared to the money that the people would have gotten from their land? You can't compare that... So, they can't say that the people have been settled... We just want them to restore the environment to its former state so that people can go back to their fishing and farming business that will put food on their table and put money in their pocket so that they can send their children to school.” (laNGOr7)

“...everything remains in the flux because violations continue persistently. There is no change. What you see is reactionary. It is a one-off action in the case of Bodo vs Shell, it is a one of action. So, what about all the other over 5,000 spill sites and the violations associated with them. None has been addressed. So, the Bodo case would empower communities to eventually begin to seek their rights and to go to court but because of the cumbersome process of court cases, it is not easily visible to see the impact, but I can potentially say that in the future, this Bodo case would open up a flood gates of court cases over time.” (laNGOr2)

This compensation and threat of future court cases were seen as an important part of addressing the power imbalance in the Delta and supporting actions to ensure effective accountability, environmental management and community engagement that respect the rights of indigenous people and the natural environment where they live (Chakravarti, 2015). The success of the court case led to the communities becoming more aware that corporations are not always above the law and are subject to international laws, regardless of the ineffectiveness of the laws where they operate, especially in developing countries. For instance, laNGOr14 claimed

“The significant thing about Bodo is the compensation, forcing the hands of the company to do what they have always refused to do. However, that was achieved under the UK jurisdictions. That

is progress but stakeholders' engagement, in itself now set the environment for stakeholder to engage because the hands of Shell were sort of forced to do this and apparently maybe it has also provided some model or a framework for engagement. [...] Yes, that provides some model, but I think it is still work in progress. If you look at what has taken place in Bodo, the aftermath of the compensation and all of that, it just tells you that we don't quite have what we can call the best fit yet. But I think it gives some idea on the kind of framework we should have for proper stakeholders' engagement and perhaps signposting what the role to the future should be."

This laNGOs were also able to use this 'victory' to problematize the ineffectiveness of the Nigerian regulatory system to protect the rights of its citizens as specified in its laws and argue for reforms in relation to governing corporations and government institutions. For instance,

"Accountability means there has to be the existence of security and rule of law. That is where the narratives in social sciences is changing... Security means that both government, security institutions and their law enforcement institutions are accountable. [...] So, if there is no security, if the security is weak and the rule of law is not functional or not effective; you cannot hold anybody to order."

(laNGOr16)

4.4. Evaluating transformative praxis in the Delta

Most of the structural problems responsible for perpetuating the ecological destruction and intolerable suffering faced by many living in the Niger Delta remain. Our evidence revealed a number of transformative actions that are creating the possibility of change and the emergence of hope that the suffering of the local community is becoming less bad. laNGOrs reported that they felt there was a significant reduction in the communities' sense of powerlessness or voicelessness, which was seen as necessary but not sufficient to drive transformative changes (Brown and Dillard, 2015; Thomson and Bebbington, 2005).

Our interviews revealed evidence of effective community building and increased capacity to act. For example, it was reported that community activists were now trained to video oil spills and how to upload

them onto different on-line platforms, including the Oil Spill Monitor¹¹, ensuring that when there is an oil spill; regional, national and international audiences are aware of what is happening in the Delta. This shift towards the community co-producing accounts of their lives was argued by the laNGOs interviewed as potentially able to influence governance in the Delta. This shift could be seen as emerging from the persistent conscientizing activities of the advocacy NGOs in a way similar to Bebbington *et al.*, (2007); Contrafatto *et al.*, (2015) and Lauwo *et al.*, (2016).

“...we try to strengthen the capacities of communities’ folks by giving them tips or training them on different aspect of advocacy, lobbying, communities’ mobilization, environmental monitoring and exposing them to legal rudiments that can assist them in court cases, especially when they go to court either within Nigerian or outside Nigeria...” (laNGOr4)

“those things all add up. It is all about adding up. This one is doing this, that one is doing that, it does have these mass movement that brings about change. It all add up.” (laNGOr1)

As part of these incremental changes, the laNGOs reported that there has been a significant development in the communities focus of engagement, in that they are now aware of the need to demand accountability from the government as well as corporations. This shift is important as the previous perception of the role of the corporations to provide communities’ basic infrastructures made the government to abrogate their responsibilities. laNGOs unanimously agreed on the importance of continuously advocating the needs of the communities and engaging with the government to get their governance right to address the unsustainable practices of the oil industry.

“...It is for us to remind government that they have to stop it. Ours is just lobbying and advocacy, we have to remind government. That is our own role in terms of governance. [...] We need to stop the oil companies from continuous environmental degradations on the Niger Delta region.”

(laNGOr4)

Although the laNGOs considered their accounts as an effective solution to expose problematic systems of governance, poor accountability, missing information and human rights violations, they stressed the need

¹¹ see Denedo *et al.*, (2018) for a discussion on NOSDRA’s Oil Spill Monitor.

for a rebalancing of power between corporations and government in order to have an effective regulatory system. For example,

“They need to be more powerful than the corporations are. I believe that the oil companies are more powerful than the Nigerian government. The government cannot hold them responsible. They cannot hold them to ransom by saying ‘hey clean up or get out. Do what is right or get out’. They can’t do that. As long as the oil keeps coming, the blood would keep flowing.” (laNGOr4)

“...until government begin to protect the rights of citizens in this country, then we will begin to see companies respect the rights of citizens.” (laNGOr7)

The laNGOrs expressed their opinion that there had been some noticeable improvements in the transparency and accountability of corporations and government agencies, in particular the Oil Spill Monitor, and that this was grounds for optimism. However, this increased transparency required greater capacity from the communities to use this information more effectively in their engagements. The laNGOrs did recognise the continuing need for education that would enable indigenous people to act collectively for inclusive governance that would ensure the respect of human rights and the protection of the natural environment (Brown *et al.*, 2015; Joutsenvirta, 2011; Spence, 2009).

“Our motto is *‘building solidarity for change’*. That solidarity would be built with civil society and especially with community people to drive the change we want to see. We empower, we enable communities to speak for themselves and where we can, we stand on behalf of communities to speak and mostly we do this speaking to the extent that their interest is clearly protected...” (laNGOr6)

The laNGOrs appear to regard their accounting interventions as having made a difference in the Delta, but not always having an immediate impact, but collectively they are building up and making a cumulative impact over time.

“...most of the reports that have been released, possibly, have resulted in a few changes over the years. I will not say that we are still where we were many years ago. [...] the advocacy for transparency and accountability and also participation has yielded results in the areas that the companies begin to take actions that they were not taking before. They try to behave as if they are more transparent and accountable than before. So it [their accounts] has somehow made the companies to be responsive

to an extent. But we still need more sincerity on their part and more commitment to get those things implemented in the way it is supposed to be.” (laNGOWr9)

The accounts produced by laNGOs were considered to have transformative potential not only because they enabled the laNGOs to confront the oil corporations and the government, but also to be seen as transparent to the communities as to how they were interpreting the communities historical and existential lives, something which Laine and Vinnari, (2017); Tregidga, (2017) and Dillard (2014) identified as important. This account giving by laNGOs was seen as a critical element in establishing dialogic processes by representing what was an acceptable standard of moral and ethical behaviour as postulated by Schweiker (1993, p.233) of the importance to “act on the principle of equal respect for others, to treat them as ends in themselves”. This ethical position was also extended to those deemed responsible for the harm caused.

For example

“...I call them citizens [referring to the corporation], like a good citizen, a good resident, a good neighbour, you need to show a certain goodwill to those among whom you are living. So, if you do not show any such goodwill and you further compound things by polluting even the little resources that they have, then nobody can consider you a good neighbour at all.” (laNGOr8)

laNGOrs argued that there is now the potential for corporations to improve their accountability and establish their legitimacy as good neighbours within the communities regardless of the ineffectiveness of formal regulatory or governance systems. However, whether corporations take advantage of this potential through dialogic action or accounts is a matter for future research.

5. Concluding comments

Our study extends, and theoretically and empirically contribute to prior research on alternative accounting by exploring dialogic action and accounts in the context of local advocacy campaigns in the Delta. Specifically, this paper contributes to the calls for research to explore the transformative potential of accounts to address unsustainable practices in the Delta arena. This study evaluated how accounts were used by laNGOs with reference to an evaluatory framework developed from theory of dialogic action (Freire, 2002; Contrafatto *et al.*, 2015; Bebbington *et al.*, 2007).

The laNGOs in this study considered their accounts as effective in building communities, coalition building and building the capacity of oppressed communities to engage in transforming their own lives and the systems governing and controlling them. These accounts were also considered to be effective as a problematizing tool in making visible environmental damage and human rights abuse, identifying unacceptable governance and accountability practices and breaches of laws and regulations. These accounts also played an important part in solution searching, solution design and solution evaluation. Despite the seriousness of the problems facing Deltan communities, laNGOs revealed that the production and communication of accounts of their suffering were making a difference and were creating a climate of hopefulness for future change (Freire, 2002; Contrafatto *et al.*, 2015; Bebbington *et al.*, 2007).

This study supports prior research findings that transformative accounting is not a single technology of engagement but takes different forms and fulfils a range of different purposes at different stages of activist campaigns (Gallhofer *et al.*, 2006; Spence, 2009; Vinnari and Laine, 2017). In our study, the laNGOs adopted different forms of accounting including innovative uses of digital media and online disclosures to pose the problems and engage different stakeholders' group to confront and de-legitimise power inequalities, unsustainable environmental practices, ineffectiveness of regulatory regimes and the absence of inclusive accountability and governance practices in the Delta.

The laNGOs asserted that there was a need to enable the indigenous communities to become more powerful and less oppressed. Part of that process was to help them find their collective dialogic voice and enable them to co-produce alternative accounts of their lives and causes of suffering and communicate these accounts to others. Their ability to make these unsustainable practices visible resulted in networks and coalition of engagements comprising the communities, shareholders' activist group, international NGOs, national and international courts, other governments, corporations and supranational organisations. Empirical evidence revealed that laNGOs engaged different coalitions to exert significant leverage on the corporations, the government and the governance regimes to prevent environmental damage or human rights abuse.

In addition, our study contributes to previous dialogic accountability studies such as Contrafatto *et al.*, (2015) by revealing that the laNGOs use accounts to build the capacity of the indigenous people to advocate

for/on behalf of themselves. The conscientization of the indigenous people by the laNGOs was argued to allow indigenous communities to participate in speaking their truth to power through numerous communication platforms to rebalance the unequal power relations, establish the need for inclusive accountability, and effective governance in the local arena.

Through their accounts, the laNGOs sought to make visible the ‘unthinkable’ impacts of environmental and human rights violations on the lived lives of the indigenous people who depend on the natural resources in the Delta for their subsistence and to delegitimize the accounts of the powerful stakeholders. These accounts were seen to enable interactive dialogic engagements with different stakeholders to problematize, make known and address environmental pollution and human rights violations in the Delta. These accounts were considered as emancipatory, engagement technologies to forge coalitions to promote the respect and protection of human rights, effective governance, inclusive dialogic accountability, equal power relations and sustainable development at the local arena.

This study explored the experiences of 16 laNGOs use of dialogic action and accounts to problematize the need for greater accountability by giving substantial visibilities to unsustainable practices through building the capacity of the indigenous people and establishing networks of engagement to give voices to the indigenous communities to eliminate the climate of hopelessness and to address power imbalances in the Delta. The data analysed in this paper only captured the views of the laNGOs and not the perspectives or the experiences of the other co-producers of alternative accounts in the Delta arena. The authors consider this as one of the limitations of this study because our analysis of the dialogic action and alternative accounting engagements of the laNGOs could be considered as partial and bias without exploring the impact of such dialogic action and alternative accounting engagement mechanisms on the other co-producers and receivers of counter accounts identified in this study. Therefore, it is difficult to generalize our empirical findings across all users and co-producers of alternative accounts at different arenas. As highlighted in Denedo *et al.*, (2017), the Niger Delta’s conflicts for a sustainable environment, equal power relations, inclusive dialogic accountability and effective governance are dynamic, therefore the interviews in this study cannot be sufficiently relied on to predict or represent future development at the local arena. Another limitation of this study is to our inability to link specific alternative accounts to our interviewees due to legitimate concerns over the breach of the confidentiality and anonymity agreements with them.

Detailed content analysis of the individual alternative accounts highlighted in the paper could not be explored due to the confidentiality and anonymity concerns.

Despite the above limitations, our findings have implications that are relevant to engage and help practitioners, policy makers, advocacy NGOs, indigenous people, corporations, shareholders and researchers to identify and address problematic and dehumanising practices in the Delta in order to safeguard the health and environment of the people. In addition, this study could use to support evidence of unsustainable practices in other regions and countries where poor accountability, ineffective governance regimes and human rights violations are prevalent. However, future research could explore the dialogic or oppositional nature of the content of the alternative accounts by conducting an extensive documentary and historical analysis of the counter accounts published by the advocacy NGOs on the Niger Delta (*see studies such as Adams, 2004; Apostol, 2015; Thomson et al., 2015*). In addition, future research could explore the dialogic action and alternative accounts in other context by capturing and analysing the social media conversations of the advocacy NGOs with other stakeholders at the local, regional, national or international arenas. These studies could support calls for research in accounting on the power and the dynamic use of social media by advocacy NGOs to mobilise users/stakeholders to challenge dominant hegemonies in conflictual arenas. Finally, future research could explore if the climate of hopelessness in the Delta have been absolutely transformed to a climate of hopefulness (Freire, 2002).

6. References

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