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Accounting for the “harms” of social media firms: Dialogic accountability and discursive contestation in public hearings

In March 2018, the story broke that Facebook had provided unauthorized access to the personal data of 87 million Facebook users to a researcher who worked for the Trump campaign at the political consulting firm Cambridge Analyticaⁱ. Cambridge Analytica had acquired the data in 2014 and used it to target American voters in an attempt to influence the outcome of the 2016 US Presidential election. Facebook received a record fine of \$5bn after being found culpable by the US Federal Trade Commission for failing to protect users’ personal dataⁱⁱ. Since the Cambridge Analytica scandal, ‘big tech’ firms such as Facebook have been subjected to criticism for a number of ‘harms’ associated with their products, services and business practices. In addition to election interference and breaches of data privacy, social media firms have also been criticised for their anticompetitive practices, the propagation of misinformation, algorithmic bias, and their alleged failure to tackle illegal or harmful digital content (Gawer and Srnicek, 2021).

Following these criticisms, a range of societal actors have called for new systems of accountability that can hold ‘big tech’ firms to account and evoke more “responsible behavior” (Dillard & Vinnari, 2019: 22). The existing accountability systems governing these firms, which include existing regulatory bodies, voluntary corporate reporting, audits and legislation,

have been deemed inadequate for evoking the right kind of ‘responsible behavior’. In other words, to quote Brandsma and Schillemans (2013: 954), “concerned observers have spoken of worrisome *gaps* or *deficits* in systems of accountability” and called for change on this basis.

In a similar vein, Dillard and Vinnari (2019) have theorised the different types of change in accountability systems. They distinguish between ‘accounting-based accountability’, in which incremental changes are made to traditional accounting systems, and ‘accountability-based accounting’, in which the accountability system is fundamentally redesigned to “reflect the salient evaluation criteria of the interested constituencies” and their “multiple, and often conflicting, interests” (Dillard & Vinnari, 2019: 16). Importantly for our purposes, this critical dialogical accountability literature has pointed to the *agonistic* and *contested* nature of ongoing dialogue between ‘account holders’ who hold an actor to account and the ‘power holders’ (Dillard & Vinnari, 2019) or ‘account givers’ (Busuioc & Lodge, 2017) who are required to give an account.

In this paper, we build on and advance critical dialogical accountability theory by examining periods of contestation and change in accountability systems. Existing literature has pointed to the different types of ‘responsibility networks’ (Dillard and Vinnari, 2019) and counter-hegemonic ‘alliances for change’ (Tanima, Brown & Hopper, 2023) that play a role in engendering radical change in accountability systems and that originate *outside* of existing governance structures. Here, we advance this literature by examining the role of agonism and contestation that takes place *within* existing political accountability systems and structures of public governance. We follow others such as Argento and van Helden (2010) in exploring the origins of such governance reforms.

Some industries operated by private companies, such as water and utilities companies for example (Argento & van Helden, 2010), can be deemed so significant that they are

regulated in a similar way to public sector organisations in order to protect the public interest. In the case of big tech firms, debates about the need for governance reforms have been taking place in many countries in recent years. We investigate this phenomenon by examining how changes to the accountability system governing ‘big tech’ social media firms were discursively contested and negotiated in a series of U.S. congressional hearings. We focus specifically on a set of hearings where Mark Zuckerberg was held to account for the role of Facebook in creating alleged harms, including but not limited to the events leading to the Cambridge Analytica scandal. We ask: *How are changes to accountability systems discursively constructed and contested?*

Building on existing understandings of the pluralistic and contested nature of dialogical accountability (Dillard & Vinnari, 2019), we identify two ‘discursive contests’ between the account holders and account giver during the Facebook hearings. ‘Epistemic contests’ involved contestation about the ‘facts’ concerning the harms the company had allegedly caused. ‘Responsibility contests’ involved contestation about who (or what) should be held responsible for these harms and according to what criteria or standards of assessment. We propose that these contests are relevant not only to big tech firms and not only to public hearings but also to any discursive arena in which an actor is held to account for alleged harms and how changes to the existing accountability systems are negotiated.

In what follows, we first discuss the literature on accountability systems, accountability deficits and critical dialogic accountability. We then discuss the industry-specific issues concerning the breaches and harms associated with ‘big tech’ firms. The research design of the study is then presented, followed by the findings of the study, which is structured according to the two discursive contests we identified. We conclude by discussing the implications of our study for theories of accountability systems and change and outlining directions for future research.

ACCOUNTABILITY SYSTEMS, DEFICITS AND CHANGE

Roberts and Scapens (1985: 447) define accountability at its most basic as the “giving and receiving of reasons for conduct”. Similarly, Gray and Jenkins (1993: 55) describe accountability as “an obligation to present an account of and answer for the execution of responsibilities to those who entrusted those responsibilities”. Building on this, Bovens (2007: 452) describes accountability as a “relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgement, and the actor may face consequences”. Mulgan (2000: 558) traces the shifting meanings of the concept of accountability and notes its ‘ever-expanding’ nature. Mulgan (2000) traces the meaning of the term from a time when “‘accountability’ was usually seen as a part of ‘responsibility’” to the contemporary understanding where “‘responsibility’ [is] taken to be a part of ‘accountability’”. Thus, nowadays, allocating responsibility is viewed as only one aspect of an accountability system or process (Mulgan, 2000; Resodihardjo; 2020).

Accountability systems include ‘calculative’ and ‘narrative’ dimensions (Boland and Schultze, 1996). The former comprises “coded representations, records, often in the form of numbers” and the latter comprises “stories, explanations and reasons for conduct” (Munro and Mouritsen, 1996: 2). Accountability systems can involve either or both types (Boland and Schultze, 1996). In this paper, we focus primarily on the narrative dimension because the hearings we analyse were primarily discursive. However, we are also mindful these hearings could subsequently inform the design of new calculative systems of accountability.

It can also be useful to distinguish between the ‘routine’ systems through which organisations are held accountable for their activities (Roberts, 1991), such as the calculative practices of audit and performance measurement (Power, 1994; Miller and Rose, 2008), as well

as the ‘episodic’ accountability systems that are triggered when a particular event is identified as having breached one or more moral or legal standards, obligations or expectations. In Boven’s (2007) terms, these episodic accounts are demanded “particularly in the case of failures or incidents” and which involve “the provision of explanations and justifications” of the actor’s conduct (p. 451). In our case, our focus is on a particular ‘episode’ through which an industry was being held accountable in public for alleged harms. Notwithstanding, settings such as public inquiries and hearings can also lead to the design of new ‘routine’ mechanisms of accountability such as new regulatory bodies and new disclosure and auditing processes.

Existing literature has argued that the meaning of accountability is “continually being constructed” (Sinclair, 1995: 321) and “chameleon-like” (Sinclair, 1995) and therefore often “subject to interpretation and negotiation” (Willmott, 1996: 25). The *systems* of accountability are interpreted and negotiated not only at the personal and inter-personal level, but also at the institutional level. Accountability systems have been conceptualised in numerous ways. For example, drawing on earlier work by Rached (2016) and Grant and Keohane (2005), Dillard and Vinnari (2019) identify eight parameters of an accountability system and four functions that the system is expected to fulfil. For instance, accountability systems can vary according to the standards they uphold, the procedures they use and the consequences they can levy on those being held to account. They can also be differentiated in terms of the functions they are designed to fulfil, for instance, preventing power abuse or fostering public trust.

Bovens (2007) identified three elements or stages in accountability systems. First is the provision of an account to a forum, second is the process through which the forum interrogates or questions the actor, and third and finally the forum passes judgement on the conduct of the actor. The ‘forum’ can pass judgement in different ways, for example it may “approve of an annual account, denounce a policy, or publicly condemn the behaviour” of the actor (Bovens, 2007: 451), with sanctions applied according to this judgement. Brandsma and Schillemans

(2013) also theorise the nature of accountability systems by distinguishing three analytically distinct ‘phases’: information, discussion, and consequence. The ‘information’ phase involves obligations of the actor to disclose information about their actions. The ‘discussion’ phase involves deliberation, debate and evaluation of that information and further interactions between the account holder and account giver. The ‘consequence’ phase involves the determination of appropriate sanctions to be imposed on the actors to prevent or remedy the conduct judged. Importantly for our purposes, Brandsma and Schillemans (2013) also develop a framework for assessing aspects of the accountability system that are judged to be in *deficit* or *dysfunctional*. An accountability deficit is something that is deemed inadequate or absent in an existing system, such as a “deficit of information, absence of proper discussion or inability to correct and redress” (Brandsma & Schillemans, 2013: 956). However, it is also important to note that accountability systems can be changed because of either accountability ‘deficits’ (where the existing system is judged to be insufficient or inadequate in some way) or accountability ‘overload’ (where the existing system is judged to be too frequent, too costly or too demanding) (Bovens, Schillemans & T’ Hart, 2008).

The concept of an ‘accountability deficit’ is relevant to this study in two ways. First, the hearings we analyse are settings in which account givers are asked to provide accounts of breaches or harms allegedly caused by their organisations that are not deemed to be adequately accounted for in existing accountability systems (e.g. corporate reporting, audits, etc.). Second, the hearings we analyse are also settings which inform an overall legislative process in which certain deficits might be deemed sufficient to warrant the addition of new information into existing accountability systems (referred to by Dillard & Vinnari (2019) as ‘accounting-based accountability’) or the construction of completely new accountability systems (referred to by Dillard & Vinnari (2019) as ‘accountability-based accounting’).

Another important concept that has emerged in recent years in the accountability literature is the concept of 'dialogue'. The concept has a rich history in accounting and also the public administration and business ethics literature (e.g. Roberts, 2002; Unerman & Bennett, 2004; Bebbington *et al.*, 2007). Bebbington *et al.* (2007) trace the origins of the concept back to the writings of Bakhtin (1981), who emphasised the 'back and forth' dialogue between the writer and the reader of a literary text. Manetti, Belluci and Oliva (2021) trace the development of the dialogic accounting literature as it sought to move beyond 'monologic' forms of accounting which is designed to only meet the information needs of investors.

Thomson and Bebbington (2005) and Bebbington *et al.* (2007) were among the first to develop the concept in a more 'critical' direction by emphasising not only the mutual learning from such dialogic exchanges, but also the emancipatory potential for radical social transformation that can arise from engagement with broader "communities of interest" (Bebbington *et al.*, 2007: 373). Brown (2009) theorizes critical dialogic accounting using the principles of 'agonistic' democracy which involves accepting the "plurality of legitimate perspectives" in discussing and debating "the kinds of organizations and societies they want" (p. 337). Brown, Dillard and Hopper (2015) also highlight the need to incorporate pluralism into theories of accountability in order to recognise the "differentials in power, beliefs and desires" of the groups involved in holding actors or institutions to account.

These ideas are also developed further by Dillard and Vinnari (2019), who argue that dialogue is central to the 'agonistics' (i.e. conflict or struggle) of pluralistic societies comprising of multiple interest groups in asymmetric power relationships. The authors distinguish between *accounting* as "a system or craft for making visible the activities of an actor" and *accountability* as "a means by which power can be both constrained and legitimized" (p. 19). In the latter, an entity is scrutinised through transparency or disclosure of information and is subjected to whatever consequences arise from the evaluation of that information. The

authors critique what they call ‘accounting-based accountability’, in which change is limited to adding more information to existing accounting systems, which serves to reinforce existing neoliberal regimes. They call for an alternative ‘accountability-based accounting’ system in which affected groups with diverse needs and interests form ‘responsibility networks’ that coalesce around salient concerns or issues and specify the evaluation criteria to be used to design a system of accountability to ‘hold to account’ certain entities - such as corporations, governments, public bodies and individuals.

For Dillard and Vinnari (2019), it is this ‘responsibility network’ that designs a system of accountability to specify who needs to account to whom, for what acts, based on what standards, through what procedures and at what times, and (based on evaluation using those standards) be subject to what consequences. Importantly for our purposes, Dillard and Vinnari (2019) recognise the “continual and irresolvable” (p. 24) contests about these elements of the accountability system grounded in the “incommensurable ideological orientations” (p. 22) and “inherent antagonisms” (p. 24) of a pluralistic society. Systems are therefore needed to ensure that all affected groups are involved and their evaluation criteria are included in the dialogue to make sure that they are not dominated by the most powerful group or dictated by the ‘account giver’ themselves.

Systems for coordinating dialogue between affected groups, fostering understandings of their shared issues and developing representations of their interests in dialogue with those called to account can involve *existing* democratic mechanisms such as political action organisations, parliamentary committees, public meetings or election systems. However, these systems can also take place *outside* or *alongside* formal democratic processes and be led by nongovernment organisations or social movement activists. They can also involve academic ‘action researchers’ who work to coordinate and represent the voices and needs of marginalized groups to enact change in accountability relationships, as the example of the ‘responsibility

network' developed by Tanima et al. (2023) to advocate for poor rural women affected by a microfinance program in Bangladesh illustrates.

Research has also shown that achieving genuine 'dialogue' is complex and challenging. For instance, Harun, Van-Peursem and Eggleton (2015) examine the case of a new dialogic accountability system in Indonesian government which revealed that centralization of control designed to serve established vested interests remained. Aleksandrov, Bourmistrov and Grossi (2018) examined the case of a participatory budgeting system where the system was *designed* as dialogic but *in practice* had limited dialogic effects. Brown and Dillard (2015) point to the challenges of creating genuine dialogue when ideologies and power relations are entrenched as well as the challenges of providing relevant, timely and understandable information to 'account holders' that they can use to hold the entity in question accountable. Kingston et al. (2020) also highlight the importance of the temporal element especially with regard to the different timeframes within which stakeholders groups might want to engage in dialogic participation.

Building on this earlier work, our focus is on how dialogue plays out within existing democratic political systems, specifically within public hearings held by parliamentary bodies. In particular, we seek to contribute to furthering theories of the *contestation* inherent in accountability relationships by exploring the discursive contests that take place within public hearing contexts. Here, we draw upon prior work that has pointed to contestation as inherent to all accountability relationships (Bebbington et al., 2007; Dillard & Vinnari, 2019; Tregidga & Milne, 2022; Tanima, Brown & Hopper, 2023). We respond specifically to Tanima, Brown and Hopper's (2023: 7) argument that "how contested issues are framed, debated and struggled over is key" by exploring how the 'issue' of what harms big tech firms cause – and what should be done about them – were contested.

Dialogic accountability literature is grounded in the assumption that society is pluralistic and comprises groups with “diverse perspectives and interests” (Brown, 2009: 317) and “varying needs, interests, values and power” (Dillard & Vinnari, 2019: 21). For instance, Brown (2009: 331) gives the example of two groups which contest the evidence of what impact climate change has on endangered species. Existing research has focused primarily on forms of contestation between various interest groups or constituencies in a pluralistic society. Developing these ideas further, we focus on another dimension of contestation, that is, between the ‘account holder’ and ‘account giver’. These contests matter because claims that an accountability system needs to change and ideas about how it should change rest on certain fundamental ‘facts’ being settled. These ‘facts’ could include what harm to particular groups have been caused, who is responsible for this harm, and how those responsible should be held accountable to avoid or reduce such harm in future.

Put simply, then, change to an accountability system is predicated on a more-or-less settled and more-or-less agreed understanding of ‘what went wrong’, ‘who is to blame’ and ‘what should be done about it’. Hence, we focus on contestation in public hearings where the ‘facts’ about an issue are socially constructed and *contested* in the dialogue between ‘account holder’ and ‘account giver’. We focus on ‘big tech’ companies because in this industry the ‘facts’ about whether companies such as Facebook provide products and services that *enable* accountability through stakeholder engagement and dialogue (e.g. Belluci & Manetti, 2017) or whether they *threaten* accountability through the *unaccounted* harms their products and services cause is subject to contestation.

ACCOUNTABILITY AND ‘BIG TECH’

The backdrop for the hearings we analyse in this paper involves increasing public concern about the power that lies in the hands of a small number of ‘big tech’ companies. The power of these companies such as Facebook and Google has been characterised as rapidly exceeding the reach of the existing regulatory framework (Creech, 2020). Their business model has been described as ‘data capitalism’, where the source of profit is the commodification and monetization of data (West, 2019; Zuboff, 2019). These companies make their money from users’ data but this is often without their awareness and nearly always without any oversight or accountability (Zuboff, 2019). However, there is an ongoing debate about whether, and to what extent, these business models threaten core societal values such as freedom, democracy, and privacy (West, 2019; Zuboff, 2019). ‘Big tech’ firms have been subjected to criticism in recent years for a range of ‘harms’ associated with their products and practices, including but not limited to threatening data privacy, anticompetitive practices, misinformation, algorithmic bias, failure to display paid advert disclaimers, election interference and their alleged failure to tackle illegal or harmful digital content (Gawer and Srnicek, 2021; Haenschen & Wolf, 2019; Hemphill & Banerjee, 2021; Andrew, Baker & Huang, 2023).

Some scholars view big tech as a threat to free speech and freedom more generally, from their regime of technologically-enabled surveillance (York, 2021). Commentators have pointed to the role of social media giants in peddling propaganda and meddling in democratic elections (Vaidhyathan, 2018) and the systemic forms of bias embedded in their algorithms (Martin, 2019). Influential ‘behemoths’ such as Facebook, YouTube and Twitter have taken on a key role in ‘policing’ free speech, with questions raised about whether governments should be regulating their behaviour (Kaye, 2019).

Notably, though, other scholars have highlighted the emancipatory potential of social media platforms for increasing transparency, enhancing democracy and improving stakeholder engagement (Bellucci and Manetti, 2017). For example, studies have shown that social media

can be used by organisations to engage in dialogue with their stakeholders (Suárez-Rico et al., 2019; Górska et al., 2022) and by stakeholders to hold organisations to account for their actions (Dobija et al., 2023). Some have even pointed to Facebook specifically as a tool for facilitating dialogic forms of stakeholder engagement (Arnaboldi, Busco & Cuganesan, 2017; Belluci & Manetti, 2017). However, as Marrone and Hazelton (2019) note, corporate social media communication “remains predominantly one-way” despite its potential for two-way dialogue and therefore remains limited in the “potential of social media to enhance corporate accountability” (p. 684). Moreover, as Flyverbom, Deibert and Matten (2019: 15) note, “most Internet companies resist or circumvent standardized reporting and accountability measures and largely prefer to develop their own modes of disclosing information, such as the transparency reports”. Hence, in Dillard and Vinnari’s (2019) framework, it could be argued that big tech firms currently engage in ‘accounting-based accountability’ where the firms themselves decide what information to disclose and how to self-regulate their behaviour.

RESEARCH DESIGN

Research Context

At the time of the hearings we analyse, there were relatively few industry-specific laws governing the operation of ‘big tech’ firms in the US. Existing federal laws, such as the Privacy Act of 1972 and the Children’s Online Privacy Protection Act COPPA of 1998, do not cover the big tech firms specifically. Like other companies that are handling consumer data, big tech firms are regulated by the Federal Trade Commission (FTC) in the US and must comply with other regulations such as General Data Protection Regulation. However, some US states have passed laws regulating big tech firms specifically, such as the State of California Privacy Act in 2018.

The business model of companies such as Facebook is grounded in both the US “First Amendment” of 1791 which guarantees people’s right to freedom of speech and (the now contested) Section 230 of the Communication Decency Act of 1996, which shields the companies against liability for contents published on their platforms. Unlike traditional media organisations, who bear full responsibility for their published content, big tech firms avoid being subject to the same restrictions and obligations.

Public Hearings as a Research Setting

This study focuses on four public hearings in which Mark Zuckerberg, the CEO of Facebook, was invited to give testimony by different Congressional bodies. We have selected Facebook as a case for analysis because it was responsible for arguably the most prominent scandal (Cambridge Analytica) and was singled out for more media and government scrutiny than other big tech firms. For instance, Twitter was not called to company-specific hearings like Facebook, but it was called to industry-related hearings alongside other firms. The four hearings we analyse were held between April 2018 and March 2021 and covered a range of issues, as detailed in Table 1.

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The hearings covered a range of issues, including:

- Privacy and the misuse of user data.
- Safety of young people and other vulnerable users.
- Competitive practices and market power.
- Political bias and election interference.
- Hosting of fake news, misinformation and extremist content.

While each hearing involved written submissions, we focus solely on the oral testimony given by Zuckerberg. Question and answer sessions were limited to five minutes per questioner (Hearings 1, 3 and 4) or four minutes per questioner (Hearing 2). Hearings 3 and 4 involved testimony from CEOs of other technology companies, but we focus here only on the Zuckerberg testimony.

Public hearings are one official forum of accountability in which a range of actors can be asked to *account for* their actions. While public hearings have different formats and different levels of authority and sanctioning power, they constitute an important mechanism for public governance in democratic societies (Beer, 2011). According to Beer (2011: 2), the central aim of hearings, as part of inquiries into particular issues, is in “establishing the facts” of what happened and identifying “wrongdoing, blameworthy conduct, or capability” by individuals, institutions or organisations. Following hearings and inquiries, the institutional body responsible for it will typically put forward recommendations for changes to legislation, regulatory practices or organisational practices, or all of these.

Public hearings and inquiries are recognised in the academic literature as institutional ‘spectacles’ and ‘rituals’ designed to re-assert and re-establish state authority and control (Brown, 2004). One crucial role of public hearings is to instil or repair trust in the individuals, institutions or organisations (Mueller, Carter and Whittle, 2015), which is one of the many functions of accountability systems identified by Dillard and Vinnari (2019). Public hearings and inquiries are typically presented as “risk-minimizing democratic mechanisms” (Topal, 2009). They generally produce two distinct forms of accounts, namely, the testimonies and written submissions of those implicated in or affected by the events, followed by the ‘official’ accounts of the institutional body that conducted the hearing or inquiry (Brown, 2004).

In this paper, we approach the analysis of the public hearing following other scholars as a site of contestation in which different actors vie to establish the ‘facts’ of what happened, who is responsible and what should be done it (Hargie, Stapleton & Tourish, 2010; Tourish & Hargie, 2012; Whittle & Mueller, 2012, 2016; Whittle, Carter and Mueller, 2014, Whittle, Mueller & Carter, 2016; Dunne, Brennan & Kirwan, 2021; Boiral et al., 2022). This means approaching the narrative accounts in the questioning by the ‘account holders’ and the answers by the ‘account givers’ from the same social constructionist epistemological perspective – namely as attempts to interpret and construct reality rather than neutral reflections of an objective reality – in the same way as Morgan (1988) outlines for ‘calculative’ accounting.

As such, we approach the testimony at the hearings as a site where organisations and their representatives engage in ‘frontstage’ performances. These performances can, like other forms of public corporate reporting, mask all kinds of ‘backstage’ activities (Cho *et al.*, 2018). CEO performances in public hearings are likely to be heavily rehearsed, scripted and ‘sanitised’ (Parker, Jacobs & Schmitz, 2019), like all public performances by organisations and their representatives. However, since we do not have access to backstage settings for this study, we can only note the highly symbolic, ritualistic and ceremonial legitimisation function of the public hearings as a type of ‘official discourse’ (Burton & Carlen, 1979), but cannot lay claim to know what was going on ‘behind the scenes’. Importantly, though, this legitimisation function applies to both the Congress members undertaking the questioning (‘account holders’) and the company CEOs being interrogated (‘account givers’), given the former are concerned to display that proper governance in the public interest is being undertaken and the latter are concerned to display that proper conduct of the firm is being undertaken.

Data Analysis

The analysis followed two main steps. First, each of the authors read the full transcripts of the four hearings and decided to ‘zoom in’ on sequences in which the account holders (members of Congress) and account giver (Zuckerberg) disagreed or diverged in their interpretation of the issues being discussed. In this first step, we were already informed by theories of the social construction of reality and especially Potter’s (1996) work on *contested* reality (i.e. multiple competing versions of what is ‘real’). As such, the approach we took was not purely ‘inductive’ but was informed by discourse theory, in an ‘interplay of conceptual and illustrative empirical material’ (Cunliffe & Coupland, 2012: 65).

To be clear, our claim is not that *all* the exchanges in all four hearings involved ‘contestation’. There were many exchanges where account holders and account giver were aligned or in agreement. Rather, we have made a methodological decision to focus only on sequences where ‘contestation’ was involved because of our theoretical interest in dialogic contestation more generally. The second step involved categorizing the different extracts involving contestation. At this point, we noticed that the contestation was sometimes about the ‘harm’ being alleged and sometimes about who should be held responsible for this alleged ‘harm’ - and according to which criteria. Hence, we categorised the extracts into what we call ‘epistemic’ and ‘responsibility’ contests, which are defined in Table 2.

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Our basic unit of analysis was an ‘account’ produced in a dialogic interaction (i.e. an ongoing exchange of questions and answers), where an account is defined as “a statement made by a social actor to explain unanticipated or untoward behavior” (Scott and Lyman, 1968: 46). In our framework, ‘epistemic’ contests relate to questions over whether the ‘untoward behaviour’ actually happened, while ‘responsibility’ contests relate to questions over whether (or to what

extent and according to what standards or criteria) an actor should be held responsible for this ‘untoward behaviour’.

Our analysis was informed by the discourse analysis approach of Potter (1996). Discourse analysts focus on the role of language in the social construction of reality (Hines, 1988; Morgan, 1988). This approach is part of the broader methodological approach in accounting focused on narrative and rhetoric (e.g. Craig & Amernic, 2008). The approach put forward by Potter (1996) is especially relevant for our purposes because it focuses on how ‘facts’ are socially constructed. Potter (1996: 1) uses the term “factual accounting” to describe accounts in which the ‘facts of the matter’ are constructed or contested. This approach focuses both on how accounts are constructed to make them appear ‘factual’ and also on how accounts can be undermined or discredited as ‘not factual’. The approach is also ‘dialogic’ in the sense that it focuses on sequences of interaction where accounts are produced and another party responds in an ongoing dialogue.

Importantly for our purposes, this approach also has key strengths in analysing situations where *competing* accounts, each purporting their own ‘version’ of reality, are produced. The idea that multiple and sometimes competing accounts can be produced is central to the dialogic perspective on accountability, where “the possibility of accountability relies on the production of discourses and arenas *through which various accounts can clash*” (Andrew, Baker & Huang, 2023: 5, emphasis added). Courtroom interaction is one such setting, where prosecution and defence produce competing versions of ‘what happened’ and ‘who is to blame’ (Potter, 1996: 54-55). In these situations of conflict, proponents of each version seek to bolster the ‘fact-like’ nature of their version and undermine the ‘factual’ status of the rival version. In our case, this approach led us to see the discursive contests between the ‘account holders’ and the ‘account giver’ about the ‘facts’ regarding what harm Facebook had caused and who should be held responsible for this harm. While our study is based on one case (Facebook) and one

specific accountability setting (public hearings), we aim not for empirical generalizability but rather theoretical generalizability insofar as other industries facing different kinds of issues in other accountability settings could experience similar ‘discursive contests’ in establishing the ‘facts’ of what happened and who is responsible.

FINDINGS

In what follows, we will analyse selected illustrative examples of what we have called ‘epistemic’ and ‘responsibility’ contests. We use only selected extracts as examples for space considerations. A further set of extracts is provided in the supplementary file (available online).

Epistemic Contests

Epistemic contests involve rival versions of ‘what actually happened’ where two or more parties produce rival versions of whether a ‘breach’ or ‘harm’ has taken place. We have identified several extracts where the account holders and account giver produce rival versions of what ‘harm’ Facebook is alleged to have caused. In this section, we will analyse three such examples.

Extract 1

Mr. Neguse: “... Facebook, in my view, I think was in a monopoly by then. I wonder whether you would agree with that. I take it you don’t?”

Mr. Zuckerberg: “Congressman, that’s correct. I don’t. We face a lot of competitors in every part of what we do. ...”

(Hearing 3, 29th July 2020. Questioner: Congressman Joe Neguse, Democrat).

In Extract 1, Neguse formulates his question by declaring his assumption that Facebook was, by this point in its corporate history, a “monopoly”. Aware that the account giver might disagree with this assumption, Neguse asks Zuckerberg whether he agrees with this statement and even goes on to presume that he will not (“I take it you don’t?”). Zuckerberg, as Neguse expected, puts forward a rival version of ‘reality’ in which he claims that Facebook faces “a lot of competitors” in all aspects of their business.

Extract 2

Mr. Johnson: “...So yes or no: Do you agree that you make money off of creating an addiction to your platforms? Mr. Zuckerberg?”

Mr. Zuckerberg: “Congressman, no. I don't agree with that.”

(Hearing 4, 25th March 2021, Questioner: Congressman Bill Johnson, Republican)

In extract 2, Johnson questions Zuckerberg using the premise that people can be “addicted” to social media platforms such as Facebook and that the company is “making money” from this addiction. Zuckerberg produces a rival version when he states that he does not agree with this premise. Zuckerberg does not have the chance to elaborate on his grounds for rejecting the allegation because he is cut off by the questioner.

Extract 3

Mr. Raskin: “Can I pause you. Let me just pause you there for a second, because I’m interested in that. The Stop Hate for Profit Campaign is a coalition that [is] ... targeting Facebook right now for a boycott because of the rapid spread of hate messages online, the presence of Boogaloo, and other right wing extremist groups, trying to infiltrate and disrupt black lives matter protests. The fact that outright racist and antisemitic content flourishes on Facebook. So they’re asking you to remove these pages and essentially to join the movement for civil rights by not allowing that kind of content. Their boycotters include a lot of big companies, including Patagonia, Levi, McDonald’s, VW, Heineken and so on, but you seem not to be that moved by their campaign. I just wonder what you think about what they’re asking you to do?”

Mr. Zuckerberg: “Congressman thanks. We’re very focused on fighting against election interference, and we’re also very focused on fighting against hate speech. Our

commitments to those issues and fighting them go back years before this recent movement.”

(Hearing 3, 29th July 2020. Questioner: Congressman Jamie Raskin, Democrat).

In Extract 3, Raskin questions Zuckerberg about ‘hate speech’ content that he claims “flourishes” on Facebook. Implicit in his question – especially with the metaphor of “flourishing” and the phrase “you seem not to be that moved” – is the notion that Facebook has made little effort to remove such content, implying that the business interests of the company mean it has little incentive to do so. Zuckerberg produces a rival version in which he claims the company is “very focused” on fighting hate speech and claims that this commitment pre-dates the recent campaign that Raskin mentioned.

In these three extracts, we can see discursive contests over the ‘reality’ of the ‘harm’ caused by Facebook’s ‘monopoly’ position, their ‘addictive content’ and their ‘failure to tackle hate speech’. In each case, which version is eventually deemed ‘factual’ and feeds into future legislative and regulatory changes has consequences for what (if anything) is done about changing the accountability system to remove or reduce this ‘harm’.

Responsibility Contests

Responsibility contests involve rival versions of ‘who is responsible’ for an alleged ‘breach’ or ‘harm’ and what criteria should be used to assess the degree of responsibility attributed to each actor. In this section, we will present three illustrative extracts where the account holders and account giver produced rival versions of who is responsible for the ‘harms’ associated with Facebook.

Extract 4

Mr Doyle: “How is it possible for you not to at least admit that Facebook played a central role or a leading role in facilitating the recruitment, planning, and execution of the attack on the Capitol?”

Mr. Zuckerberg: “Chairman, my point is that I think that the responsibility here lies with the people who took the actions to break the law and take -- and do the insurrection. And secondarily, also, the people who spread that content, including the President but others as well, with repeated rhetoric over time saying that the election was rigged and encouraging people to organize.”

(Hearing 4, 25th March 2021, Questioner: Congressman Mike Doyle, Democrat)

In Extract 4, Doyle premises his question on the notion that Facebook should be accepting a “central” or “leading” role in the Capitol Hill riots of January 2021. Zuckerberg claims that Facebook had no ‘role’ that could be used to assign “responsibility” for the attack. Instead, he ascribes responsibility primarily to those who launched the attack and secondarily to those who spread the “rhetoric” that encouraged them.

Extract 5

Chairman Thune: “This may be your first appearance before Congress, but it is not the first time that Facebook has faced tough questions about its privacy policies. Wired magazine recently noted that you have a 14-year history of apologizing for ill-advised decisions regarding user privacy, not unlike the one that you made just now in your opening statement. After more than a decade of promises to do better, how is today’s apology different, and why should we trust Facebook to make the necessary changes to ensure user privacy and give people a clearer picture of your privacy policies?”

Mr. Zuckerberg: “Thank you, Mr. Chairman. So we have made a lot of mistakes in running the company. I think it is pretty much impossible, I believe, to start a company in your dorm room and then grow it to be the scale we are at now without making some mistakes. ...”

(Hearing 1, 10th April 2018, Questioner: Senator John Thune, Republican)

In Extract 5, Thune premises his question on the notion that Facebook is responsible for a long history of breaching user privacy. He also casts doubt on the sincerity of the apology that Zuckerberg gave during his opening address and questions why the company should be trusted

to avoid such breaches in future. In short, Facebook is both assigned responsibility for previous ‘harms’ and discursively constructed as the kind of company which should not be trusted to prevent such ‘harms’ in future.

Zuckerberg’s response does not contest the company’s responsibility for the data breaches themselves: he acknowledges the “mistakes” the company has made. However, he does contest the (implied) notion that a company like Facebook should be held responsible for ensuring *no* ‘mistakes’ such as data breaches are made. He places Facebook into a wider category of companies who start “in your dorm room” and grow quickly to a large “scale” and where it would be “impossible” for them not to make mistakes. Hence, in this extract the contest is not over who is responsible but rather what standards or criteria should be used to assess the responsibility of the company and others like it.

Extract 6

Mr. Nadler: “Well, Mr. Zuckerberg, mergers and acquisitions that buy you off potential competitive threats violate the antitrust laws. In your own words, you purchased Instagram to neutralize a competitive threat. If this was an illegal merger at the time of the transaction, why shouldn’t Instagram now be broken off into a separate company?”

Mr. Zuckerberg: “Well, congressman. I think the FTC had all of these documents and reviewed this and unanimously voted at the time, not to challenge the acquisition. I mean, I think with hindsight, it probably looks like obvious that Instagram would have reached the scale that it has today. But at the time it was far from obvious, ... It was not a guarantee that Instagram was going to succeed. The acquisition has done wildly well, largely because not just of the founders’ talent, but because we invested heavily in building up the infrastructure and promoting it and working on security and working on a lot of things around this. I think this has been an American success story.”

(Hearing 3, 29th July 2020. Questioner: Congressman Jerry Nadler, Democrat)

In Extract 6, Nadler’s question uses the premise that the Facebook acquisition of Instagram was an “illegal merger at the time of the transaction”. Zuckerberg contests this version of events in three ways. First, he engages in an ‘epistemic’ contest by claiming that the merger was not illegal because it was approved by the FTC, the official regulatory body who rules on the

legality of mergers and acquisitions. Second, he ascribes responsibility for making such judgements to the FTC, *not* Facebook. Third and finally, he contests the idea that Facebook would have known in advance that Instagram would have reached a scale where monopoly questions would have been raised. Such growth in market share, he claims, could only be known in “hindsight” and were only achieved because Facebook “invested heavily” in its growth. Thus, in this extract, we see ‘epistemic’ and ‘responsibility’ contests combined as Zuckerberg contests the ‘facts’ about (a) what actually happened (i.e. an illegal vs legal merger), (b) who is responsible (i.e. the FTC or Facebook) and (c) what criteria should be used to assess the responsibility of the various parties (i.e. advance knowledge of the rate of market growth).

Accountability System Change

During the hearings we analyse, Zuckerberg presented Facebook as overwhelmingly ‘pro-change’ with regard to regulation of the social media industry. The company also actively sought to influence the trajectory of regulatory changes. For example, in 2020, Facebook also put forward two ‘white papers’ outlining their own proposals for internet content regulation, protecting user mental health and combating fake accounts and voter manipulation (Hemphill & Banerjee, 2021). Facebook also began voluntarily producing an annual “Sustainability Report” in 2020, which included reference to Facebook’s efforts to remove misinformation related to Covid-19 (p. 16) and climate change (p. 27)ⁱⁱⁱ. The 2020 Sustainability Report also listed the company’s policies and monitoring systems for ensuring data security and privacy, tackling misinformation, online abuse, non-discrimination, content moderation, transparency, antitrust and competitive behaviour (p. 88-92).

However, the media generally took a sceptical stance towards Zuckerberg's testimony and Facebook's efforts to repair the damage done from the Cambridge Analytica scandal and the many other 'harms' associated with the company. Zuckerberg's testimonial accounts were widely discredited in many media commentaries. For example, Olivia Solon, writing in *The Guardian*, said: "when it came to the nuts and bolts of Facebook's business model, the 33-year-old deflected scrutiny through a combination of declared ignorance, amnesia, and world-class public relations spin"^{iv}. Elsewhere, Zuckerberg was said to have adopted tactics such as "diversions, technical quibbles, and filibusters" and said nothing of substance beyond "a handful of scripted talking points"^v. The account holders themselves were not spared from criticism, however. For instance, CBS News reported following the first hearing: "what seems clear is how little Congress seems to know about Facebook, much less what to do about it"^{vi}. However, while our analysis does not focus specifically on the media (re)construction of the hearings and Zuckerberg's testimony, the media commentaries trailing this spectacle were important in shaping how policy makers (including legislators and regulators) would have formulated their changes to the accountability system.

Several legislative changes have taken place to the governance of social media firms during, or shortly after, the four hearings we analysed. In May 2021, the "Social Media DATA Act" was introduced in the House requiring companies such as Facebook to make publicly available major advertisers and their respective adverts^{vii}. In February 2022, the "Social Media NUDGE Act" was introduced in Senate requiring the FTC to regulate the use of algorithmic amplification and social media addiction in social media firms^{viii}. Also, in February 2022, the "Digital Services Oversight and Safety Act of 2022" was introduced in the House to establish the Bureau of Digital Services Oversight and Safety within the FTC to regulate content moderation practices by social media companies^{ix}. In April 2022, the "21st Century FREE Speech Act" was introduced in the House which replaces existing liability protections (so-

called Section 230 protections) and bans social media companies from discriminating in the provision of their services and mandates and compels them to publicly disclose their content moderation and account termination practices^x. Importantly, these regulatory changes affected the whole big tech industry, not only Facebook.

Our study is not designed to establish direct cause-and-effect links between the specific ‘contests’ we have identified in our analysis and the subsequent changes we have just outlined. However, we do note the overall direction of the changes which predominantly *rejected* Zuckerberg’s rival accounts. As such, the big tech firms did not appear to ‘win’ the discursive contest insofar as they faced sweeping reforms in public accountability, which are still ongoing at the time of writing. Only some of these changes were reforms the industry themselves called for, which says something interesting about the power struggles between big corporations and governments as well. In this context, we also note the legislative changes occurring in other countries, such as the creation of the new *Digital Markets Unit* and *Online Safety Bill* in the UK^{xi} and the new *Digital Services Act* and *Digital Markets Act* introduced recently in the European Union^{xii}. Overall, then, we can see a pattern of ‘ramping up’ of accountability systems to monitor more activities of big tech firms using more stringent evaluative criteria. However, we recognise that commentators are likely to disagree about whether this raft of reforms is substantial and radical enough to create the desired shift in accountability relations and corporate behaviour, especially given other studies which have shown that even radical reforms can result in only modest changes in behaviour (Argento & van Helden, 2010).

DISCUSSION

In this paper, we have proposed viewing settings such as public hearings and inquiries as political sites for the social construction of ‘accountability deficits’ (Brandsma & Schillemans,

2013). Public settings where ‘accounts’ are demanded play a role in the social construction of accountability deficits in two distinct but related ways. First, public hearings and inquiries are places where *existing* accountability systems are deemed to have failed to properly hold an actor to account, such that an *additional* public account is demanded to explain and assess the conduct of the actor in public. Second, public hearings and inquiries are also places where any accountability deficit deemed sufficiently ‘problematic’ - according to the normative assessment criteria of the political system - can be translated into recommendations for *changes* to the existing accountability system. Public hearings and inquiries therefore serve both symbolic and substantive roles in political accountability systems, serving to provide a *symbolic* display of ‘holding to account’ those who have breached societal expectations and also a *substantive* role in informing change to legislative, regulatory and governance systems (Millar, Mueller & Carter, 2023).

In the case of democratic political systems, the normative assessment criteria used to judge the account giver(s) are typically constructed through pluralistic models of governance (Brown, 2009). This is especially the case in public hearings, which are typically comprised of political representatives from multiple parties. In our case, the various committees conducting the Facebook hearings were all bipartisan in their composition. The committees also invited open written submissions, which were responded to by activists and civil society organisations. The Facebook hearings were the outcome of bipartisan efforts to hold big tech firms to account, albeit with Republicans and Democrats often differing in their line of questioning and assumptions about what harms were being caused by the firm. However, we recognise that questions can be raised about whether these systems truly represent ‘pluralism’ and whether “counter-hegemonic” (Brown, 2009: 322) voices are really heard.

Thus, we have addressed the open question left by Brandsma and Schillemans (2013), namely, “the question whether an *empirically established* deficit of accountability is

normatively problematic” (p. 961). According to Brandsma and Schillemans (2013), accountability systems can be changed by demanding new types of ‘information’ from account givers, holding different kinds of ‘discussions’ using new evaluative criteria, or by introducing new ‘consequences’ for those deemed to have failed to meet these criteria. However, any such change ultimately rests upon first establishing that one or more of these dimensions is deficient in some way. Our analysis has revealed a set of contests about whether an accountability deficit can be ‘empirically established’. In the Facebook hearings, we have shown that account holders and account givers engaged in a series of discursive contests where they produced *different versions* and about what ‘harm’ was being caused and who should be held responsible for it. Hence, our contribution has been to show that the ‘facts’ about an accountability deficit can be subjected to discursive contestation. Only when these contests are settled for all practical purposes can decisions be made about what should be done to ‘fix’ the accountability system. We therefore propose that this ‘battle of versions’ is one of the many power struggles that constitutes the antagonism of political accountability systems (Brown, 2009).

The theory of discursively contested accountability put forward in this paper has relevance to the study of dialogic accountability in other organisations and industries where answers to the questions ‘what went wrong?’, ‘who is responsible?’ and ‘what should be done about it?’ undergo periods of contestation. Following the Global Financial Crisis, for instance, similar contests took place in the media and public commentary and in ‘official’ settings such as inquiries and public hearings about the role played by the banks, credit rating agencies and auditors (Dunne, Brennan & Kirwan, 2021; Tourish & Hargie, 2012; Whittle, Carter and Mueller, 2014; Whittle, Mueller & Carter, 2016). Moreover, we propose that discursively contested accountability can also take place where the ‘facts’ of the matter appear, at first sight, to be relatively settled. For example, in the case of the Enron scandal, the media, the legal system and public opinion swiftly settled on a shared version of the responsibility attributed to

senior executives such as the CEO Ken Lay. However, even in this case, interviews with Ken Lay by Ferrell and Ferrell (2011) revealed Lay's attempts to re-write the story and play down his *personal* responsibility for Enron's collapse.

The study of dialogic accountability has been developed using a range of methodological approaches, including case studies, content analysis, historical analysis, action research and netnography (Manetti, Bellucci & Oliva, 2021: 257). Our approach complements these existing methodologies by showing how analysis of naturally-occurring dialogic settings such as public hearings - where the dataset would have occurred 'naturally' without the intervention of a researcher - can enrich our understanding of the contestation and construction of accountability. Moreover, we have shown that contests over the 'facts' about what happened and who is responsible are parts of the wider "interpretive and ideological conflicts" (Manetti, Bellucci & Oliva, 2021: 265) shaping accountability relationships. These contests and conflicts have real-world implications. In settings where decisions are then made about what – if any – changes to existing accountability systems should be made, which version 'wins' the contest is consequential for the organisations being held accountable and those affected by their actions. In the case of Facebook, millions of people around the world will be affected by how the firm is subsequently held accountable for its role in propagating misinformation, election interference and hate speech, for instance.

In existing critical dialogic accounting literature, researchers typically focus on the potential of dialogue for representing the voices of marginalized groups and promoting "social emancipation" (Manetti, Bellucci & Oliva, 2021: 266). The dialogue between the Facebook CEO and members of Congress is clearly not a case of a marginalized group holding power holders to account. Both the account holders and account giver are members of the elite with significant sources of power, notably the economic power of big tech companies like Facebook and the political power of the members of Congress. The power struggles between these two

groups play out not only in public forums such as hearings but also in well known ‘behind the scenes’ practices such as lobbying (Cho et al., 2018). That said, the Congress members did seek to represent some marginalised voices during their questioning, such as when they raised questions about Facebook’s alleged practices of racial discrimination and targeting of vulnerable young people.

Companies like Facebook might have significant economic power, but they also rely on relatively fragile forms of legitimacy (Suárez-Rico, García-Benau, & Gómez-Villegas, 2019) to maintain the relatively *laisse-faire* market conditions in which accountability is undertaken through voluntary self-disclosure, such as sustainability reports. The struggle to define what – if anything – is ‘harmful’ and who should be held responsible for these harms is therefore a foundational issue for the identification of a ‘deficit’ in existing *laisse-faire* accountability systems and the design of new systems to replace these.

It is worth noting that less powerful and prominent individuals and groups can sometimes play an important role in the transformation of accountability systems. For example, in the case of the teenage suicide victim Molly Russell in the UK in 2017, her parents launched a long campaign to hold social media companies accountable for their algorithms which promote pro-suicide content. This campaign eventually resulted in significant media attention as well as the ‘official’ attribution of responsibility in the coroner’s report^{xiii}. Their campaign also informed the development of new accountability systems, such as the new Online Safety Bill currently going through parliament in the UK. At the time of writing, in 2023, this legislation includes provision to hold social media companies accountable for removing illegal content and introduces criminal sanctions for CEOs of non-compliant firms.

The question of whether any subsequent change to the accountability system is sufficient to prevent ‘undesired behaviour’ also needs to be considered. Changes to the

accountability system can be incremental, such as adding a new piece of information to be disclosed, tweaking the assessment criteria or increasing the severity of the consequences, such as increasing the fines or penalties for non-compliance. Alternatively, these changes can be radical, where a completely new system of accountability is designed to create new forms of account and new forms of dialogue between account holders and account givers. In the case of the accountability system governing big tech firms, commentators will undoubtedly differ according to whether they judge the current changes to be sufficiently radical to “influence future behavior and ensure compliance” (Brandsma & Schillemans, 2013: 965). The creation of a new regulatory body in the US called the Bureau of Digital Services Oversight and Safety, which has powers to demand information, enforce disclosure and issue penalties for non-compliance, could represent a significant change. However, it remains to be seen whether these changes do indeed represent the kind of “accountability-based accounting” theorised by Dillard and Vinnari (2019).

CONCLUSION

In this paper, we have argued that while extant literature has examined the different contested aspects of the ongoing development of accountability systems, these ‘contests’ are particularly important during periods of change. For change to happen, an accountability ‘deficit’ has first to be identified and the existing regulations and standards must be deemed inadequate and necessitating revision. We have explored the nature of these contests in the case of big tech companies, specifically in relation to the growing societal concerns about the harms associated with their business models, products and services. We analysed four US Congressional hearings in which the CEO of Facebook was held to account for the company’s alleged harms as part of the aftermath of the Cambridge Analytica scandal. Our analysis has revealed two areas of

contestation in the dialogue between the account giver and account holders. The first were ‘epistemic contests’ which involved contestation about the ‘facts’ concerning the harms the company had allegedly caused. The second were ‘responsibility contests’ which involved contestation about who (or what) should be held responsible for these harms and according to what standards or evaluation criteria.

Our study has several implications for researchers and policy makers. We have advanced critical dialogical accountability literature by identifying two areas of contestation during periods of change in accountability systems. In so doing, we advance theory by conceptualising the process of accountability system change as underpinned by discursive contests in which multiple actors socially construct the ‘problem’ with existing accountability systems and engage in struggles over the proposed ‘remedy’ for this problem. The outcomes of these discursive contests are significant, we suggest, because they inform the development of reforms to the accountability system in industries undergoing periods of scandal or crisis.

The development of new accountability systems for social media firms is especially challenging given their global reach and the competing regulatory standards enforced by different countries around the world. Like other global industries, regulating companies such as Facebook relies on the development of transnational regulation, something that has yet to take place for social media. Given the different appetites for regulation across the world and the embryonic level of regulation in some countries, we are still a long way from finding standards that would be universally acceptable. This issue affects not only social media firms, given the dearth of internationally recognised accountability standards and regulatory frameworks more generally (see Behnam and MacLean, 2011). However, institutions such as the European Union have made such moves in recent years, for instance with the development of the *Digital Services Act* and *Digital Markets Act*.

While our focus has been on the US and on Facebook specifically, there are many parallel contexts across the world where accountability systems and regulatory regimes governing big tech firms are undergoing change. A recent example is the power plays and legal standoffs between the European Union and Apple regarding anti-competitive practices, taxation and legislation to enforce the use of standardised charging ports. Our argument is that a change in accountability system is often heralded by ‘cycles’ or ‘waves’ of contestation but may then be followed by periods of more-or-less stable settlement. Moreover, high-profile scandals and crises will often play an important role in triggering this process of contestation and change.

To develop our work here further, several directions for future research can be identified. Future research could explore the ‘backstage’ of public hearings and similar accountability settings. Future research could usefully address two questions about the backstage, namely: How do the ‘account holders’ and ‘account givers’ prepare and rehearse their accounts? What power plays lay behind the frontstage spectacle? Observation of the broader policy-making process would also enable researchers to address questions such as: How do accounts given in public hearings inform legislative and regulatory changes? How do political institutions ensure they hear from a range of different voices, including vulnerable and marginalised voices? Future research could also expand our single case focus on Facebook. Research could usefully ask: Which big tech firms are ultimately held responsible for alleged harms to society? How do big tech firms differ in their responses to their alleged harms? In addition, researchers could also compare the big tech industry with other industries facing prominent industry failures or scandals. Finally, future research could also examine how symbolic and substantive acts of ‘holding to account’ compare across different national contexts.

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ⁱⁱⁱ Source: <https://sustainability.fb.com/2021-sustainability-report/> (Accessed 05/07/22)

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^{viii} Source: S.3608 Social Media NUDGE Act <https://www.congress.gov/bill/117th-congress/senate-bill/3608/text?q=%7B%22search%22%3A%22social+media%22%7D&r=58&s=3> (Accessed 11/11/22)

^{ix} Source: H.R.6796 Digital Services Oversight and Safety Act of 2022 <https://www.congress.gov/bill/117th-congress/house-bill/6796/text?q=%7B%22search%22%3A%22social+media%22%7D&r=49&s=3> (Accessed 11/11/22)

^x Source: H.R.7613 21st Century FREE Speech Act <https://www.congress.gov/bill/117th-congress/house-bill/7613?q=%7B%22search%22%3A%22social+media%22%7D&s=3&r=24> (Accessed 11/11/22)

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