

International Advocacy NGOs, Counter Accounting, Accountability and Engagement

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Acknowledgements

This paper would not have been possible without a scholarship from Heriot-Watt University, Edinburgh. We would like to thank Professor John Ferguson, the two anonymous reviewers and the guest editor 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 BAFA 2016 held at the University of Bath UK; the Alternative Accounts Conference 2016, held at Telfer School of Management, University of Ottawa Canada; Heriot-Watt PhD Workshop 2016; APIRA 2016 held at RMIT University, Australia; CSEAR 2016 held at the University of St. Andrews, Scotland and Aston University – Accounting Seminar 2016. The authors highly appreciate the feedback received from the participants of these events. Finally, the financial support received from 1st Formation Business Scholarship, Heriot-Watt Annual Fund Grant and CSEAR/CIMA to participate in the Alternative Account Conference and CSEAR is greatly appreciated.

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Abstract

Purpose – This paper explores how and why international advocacy NGOs use counter accounting as part of their campaigns against oil companies operating in the Niger Delta to reform problematic regulatory systems and make visible corporate practices that exploit governance and accountability gaps in relation to human rights violations and environmental damage.

Design/Methodology/Approach – This arena study draws on different sources of evidence, including interviews with 9 international advocacy NGOs representatives involved in campaigns in the Niger Delta. We mapped out the history of the conflict in order to locate and make sense of our interviewees' views on counter accounting, campaigning strategies, accountability and governance gaps as well as their motivations and aspirations for change.

Findings – Our evidence revealed an inability of vulnerable communities to engage in relevant governance systems, due to unequal power relationships, corporate actions and ineffective governance practices. NGOs used counter accounts as part of their campaigns to change corporate practices, reform governance systems and address power imbalances. Counter accounts made visible problematic actions to those with power over those causing harm, gave voice to indigenous communities and pressured the Nigerian government to reform their governance processes.

Practical implications – Understanding the intentions, desired outcomes and limitations of NGO's use of counter accounting could influence human rights accountability and governance reforms in political institutions, public sector organisations, NGOs and corporations, especially in developing countries.

Originality/Value – This paper seeks to contribute to accounting research that seeks to protect the wealth and natural endowments of indigenous communities to enhance their life experience.

Keywords – Counter Accounting, Governance, Dialogic Accountability, Advocacy NGOs, Human Rights, Sustainable Development, Nigeria.

Paper type – Research paper

1. Introduction

“I have worked on oil spills damage issues all over the world and I have never in my life and in my professional career seen an ecological habitat and human communities as damaged by oil spills as Bodo and Ogoni¹ [in the Niger Delta]. It’s been absolutely devastated beyond belief to be honest with you [...] the fishing opportunities of the Niger Delta have declined severely over the last 30 years to some extent from the chronic oil pollution and from other habitat damage caused by oil development in the Niger Delta such as pipelines constructions, dredging channels across the communities. The Niger Delta has been dramatically changed by oil development.” (extract from the interview with International Advocacy NGO)

Belal *et al.*, (2015, p.12) claimed that ‘whilst multinational enterprises continue to be driven by profit maximisation and capital accumulation, we fear that environmental responsibility and accountability within vulnerable developing economies will remain elusive.’ Multinational corporations have been accused of complicity with host governments in the destruction of ecosystems, the violation of human rights, including the right to life, water, work, safety, healthy environment, education and free assembly, in developing countries (Abah and Okwori, 2006; Ruggie, 2013; Sikka, 2011). Many of these violations² occur in countries where national laws and regulatory mechanisms are ineffective in ensuring corporations adhere to laws, their duty to respect human rights and any felt moral duty to be socially and environmentally responsible (Belal *et al.*, 2015; Lauwo and Otusanya, 2014; Siddiqui and Uddin, 2016).

In this paper, we extend prior research on external accounting³ by developing conceptual and empirical insights into the use of counter accounts by international advocacy NGOs (iaNGO) as part of their campaigns for reform of the governance and accountability processes associated with impact of oil companies in the Niger Delta on environmental pollution, human rights abuse, social conflicts, poverty, health and biodiversity (e.g. Akpan, 2008; Aroh *et al.*, 2010; Dokpesi, 2013; Eregha and Irughe, 2009; Frynas, 2003; Konne, 2014; Ndubuisi and Asia, 2007; Omeje, 2005; Pegg and Zabbey, 2013). These studies have been highly critical of corporate practices, corporate social responsibility initiatives, poor accountability

mechanisms, ineffective regulatory frameworks, inadequate enforcement of laws and standards, and the inability of civil society to engage in governance processes.

Counter accounts are produced by, or on behalf of, individuals who suffer from the consequences of the actions of others. Typically, these accounts originate from civil society organisations to represent the voices of the less powerful in order to justify some form of emancipatory institutional and organisational changes (Apostol, 2015; Gallhofer *et al.*, 2006). Counter accounts are conceptualised as symbolic political tactics that create alternative representations of the consequences of problematic conduct, in order to seek changes in the way things are done within existing systems of governing, reform of the system of governing or a radical restructuring of the system of governing (Cooper *et al.*, 2005; Everett, 2004; Gallhofer *et al.*, 2006; Shenkin and Coulson, 2007; Spence, 2009). Counter accounting is differentiated from other forms of external accounting due to its explicit oppositional perspective to challenge and confront dominant and unequal power relations, unacceptable political ideologies and to delegitimise corporate unsustainable practices by giving voice to oppressed groups (Bebbington *et al.*, 2007; Cooper *et al.*, 2005; Boyce, 2014; Dey and Gibbons, 2014; Everett, 2004; Gray *et al.*, 2014a; Spence, 2009).

Counter accounts incorporate accounting and accountability techniques to problematise a target entity's reputation, power and legitimacy (den Hond and de Bakker, 2007; Gallhofer *et al.*, 2006; Gray *et al.*, 2014b; Kneip, 2013; Joutsenvirta, 2011; Tregidga, 2013, 2017). Of particular relevance in this paper is the ability of counter accounts to de-localise, escalate or resolve conflicts through presenting accounts of harmful consequences occurring in one location to other arenas, particularly when the problem is allowed to perpetuate due to problematic power imbalances or systems of governance. Counter accounts seek to communicate these negative consequences to those causing the harm and to those with power over those causing the harm (Apostol, 2015; Frankental, 2011; Gray *et al.*, 2014b; Spence, 2009; Tregidga, 2017; Vinnari and Laine, 2017).

The ability of counter accounts and other social accounts to drive emancipatory and democratic changes in governance and accountability systems is subject to considerable debate in the accounting research literature (Adams, 2004; Apostol, 2015; Blackburn *et al.*, 2014; Cooper *et al.*, 2005; Dillard and Roslender, 2011; Gallhofer *et al.*, 2006, 2011, 2015; Gray and Gray, 2011; Li and McKernan, 2016; Sikka, 2006, 2011; Spence,

2009; Tregidga, 2017; Vinnari and Laine, 2017). As part of this debate, we report on why some iaNGOs consider counter accounting a useful part of their engagement strategies.

This paper contributes to Rahaman's (2010) call for accounting research on the problem of corruption and environmental degradation that strips Africa of its wealth and natural endowments at the expense of indigenous communities. It is also motivated by calls (e.g. Dey *et al.*, 2011; Dey and Gibbon, 2014; Gray *et al.*, 2014b; Sikka, 2011; Tregidga *et al.*, 2015; Tregidga, 2017; O'Dwyer and Unerman, 2016; Vinnari and Laine, 2017) for research on counter accounts that seek to problematize, transform and represent vulnerable, marginalised, oppressed stakeholders whose human rights have been violated. Therefore, we develop and apply the conflict arena framework presented by Thomson *et al.* (2015) in our investigation into the use of counter-accounts by iaNGOs in conflict escalation and attempts at conflict resolution in a highly contested, politicised arena. Conflict arenas, as a method for constructing research projects have been used in a range of different social and environmental controversies (e.g. Dey and Russell, 2014; Georgakopoulos and Thomson, 2008; Hilgartner and Bosk, 1988; Tregidga, 2013, 2017). These studies use the arena as a metaphor to represent the symbolic location of engagements associated with a controversy that affects and is affected by a number of different arena participants. An arena is a space where political institutions, rule enforcers, stakeholders, corporations, civil society groups, communities, general public and the media interact (Renn, 1992).

This paper proceeds as follows. The next section we discuss the theoretical framing used to understand and interpret the empirical evidence gathered. In Section 3, we outline the research methods adopted and in section 4, we present and analyse the evidence from our documentary evidence and interview evidence gathered in section 5. The final section provides our concluding thoughts, contributions and limitations of this study.

2. Accountability, Counter-Accounting, Engagements and Transformations

The absence of effective accountability in the Niger Delta was noted by Idemudia (2007), where he argued that the social obligations of the corporations and the government to communities have not been met.

Rather marginalised communities were manipulated with inappropriate representation or non-disclosure of facts, further perpetuating tensions and conflicts. Dialogic accountability mechanisms are one approach that could facilitate the engagement of the marginalised in discourses for equality of power, effective governance, human rights protection, inclusive ownership and sustainable development (Bebbington *et al.*, 2007; Brown, 2009; Brown and Dillard, 2015; Dillard, 2014; Thomson and Bebbington, 2005). In this paper, we draw on the arguments of Bebbington *et al.*, 2007; Blackburn *et al.*, 2014; Brown and Dillard, 2015; Brown *et al.*, 2015; Contrafatto *et al.*, 2015 and others, that systems of governance and accountability should seek to establish formal and informal structures for transformative dialogue, which does not silence the voices of marginalised groups or exclude accounts of the everyday realities of the oppressed communities. Counter accounting is considered to be part of these informal transformative discursive engagements (Dey and Gibbon, 2014; Gallhofer *et al.*, 2006).

The absence of formal governance and accountability systems designed to respect and protect human rights and sustainable development is argued to drive alternative accounting practices, including counter accounts, to fill any perceived gaps in the evidence or knowledge required to govern inclusively and effectively (Blackburn *et al.*, 2014; Brown, 2009; Brown and Dillard, 2015; Thomson and Bebbington, 2005). Through the use of counter accounts alternative networks of accountability and governance emerge in order to problematize and resolve problems by attempting to trigger interventions from those with the power to resolve conflicts, particularly those arising from abuses associated with unequal power relations (Bebbington *et al.*, 2007; Dillard and Roslender, 2011; Hazelton, 2013; Thomson *et al.*, 2015). Counter accounting combined with social activism is often associated with political campaigns to improve the lives of oppressed groups or our natural environment (Bebbington *et al.*, 2007; Gallhofer *et al.*, 2006; Gray *et al.*, 2014b; Thomson and Bebbington, 2005, 2004; Tregidga, 2017; Spence, 2009).

The proliferation of counter accounts by campaigning individuals or civil society organisations in an arena suggests an absence of effective governance or accountability mechanisms that address unequal power relations, the respect and protection of human rights, equitable distribution of wealth, and sustainable development (Dey *et al.*, 2011; Gallhofer *et al.*, 2011; Thomson *et al.*, 2015). It is argued that counter accounting combined with organised social activism could initiate practices of freedom to address

inequalities of power in any arena (Bebbington *et al.*, 2007; Gray *et al.*, 2014b; Thomson and Bebbington, 2005, 2004; Tregidga, 2017).

In conflict arenas activists, such as NGOs or civil society organisations, could increase the possibilities of mitigating current problems or prevent future negative consequences by incorporating their expertise to legitimate the problems of communities through counter accounting (den Hond and de Bakker, 2007; Joutsenvirta, 2011; Kneip, 2013; Spence, 2009). Individual counter accounts can be combined with other external accounts that collectively problematise and present alternative solutions increasing the knowledge set that can inform arena engagements, dialogue, coalition building, and conflict resolution. Prior research on counter accounts and other forms of external accounts (Apostol, 2015; Dey and Gibbon, 2014; Gallhofer *et al.*, 2006; Thomson *et al.*, 2015; Tregidga, 2013, 2017; Vinnari and Laine, 2017) has observed that these accounts play many different roles in conflicts. Evaluating external accounts in practice is therefore a complex process. Thomson *et al.* (2015) noted that individual external accounts rarely served a single purpose or were intended for a single audience and often contained examples of systematic, partisan, contra-governmental techniques that were designed to confront British American Tobacco (BAT), escalate the conflict and facilitate co-operation or anti-BAT coalition building. They also suggested that external accounts had to be understood in relation to the historical development of the conflict and the engagements amongst arena participants. For example, sometimes counter accounts emerge from a process of dialogue, while in other situations dialogue is initiated or altered through the publication of a counter account. The specific context of the conflict combined with the intentions of the account preparer may have an important impact on the possibilities of future dialogue and the nature of the dialogue. In some cases, the dialogue may be co-operative, open and moving towards consensus; in other cases, it may be more challenging and confrontational; or could be specifically designed to create divergence amongst selected arena participants.

Thomson *et al.*, (2015) developed a dynamic arena framework to analyse external accounting in the context of complex evolving programmes of activism involving different actors in a series of interconnected conflict arenas. Drawing on prior research (den Hond and de Bakker, 2007; Georgakopoulos and Thomson, 2008; Gray, 1997; Harte and Owen, 1987; Joutsenvirta, 2011; Kneip, 2013; Medawar, 1976; O'Sullivan and O'Dwyer, 2009), they argued that external accounting, which includes counter-accounting,

incorporated a range of discursive and accounting practices that could be applied in different ways for different purposes in different conflict arenas at different stages as a conflict evolves over time (Beck and Wilms, 2004; Power, 2004). Thomson *et al.*, (2015) framework offers a way to understand how and why specific combinations of counter accounts and activist practices are deployed in different conflict arenas and how they could engage more effectively with prevailing governance regimes. Their application of this framework to the BAT/Action on Health and Smoking (ASH⁴) conflicts identified the importance of aligning external accounts with changing frames of the issues being problematised depending on who was deemed responsible and who was deemed able to resolve the problem (see also Apostol, 2015; Cooper *et al.*, 2005, 2011; Gallhofer *et al.*, 2006; Tregidga, 2013, 2017; Vinnari and Laine, 2017).

These assumptions as to who is able to resolve a problem, how to resolve that problem and what needs to be changed are critical to the design of counter accounts and counter accounting processes. For example, Thomson *et al.*, (2015) identified accounts that were intended to work within existing forms of governing providing information to trigger disciplinary measures to systematically resolve a problem. When the existing governing and accountability systems were considered appropriate to deal with the problematic actions of individuals or organisations, then counter accounts would seek to make visible these actions to rule enforcers using their preferred language, form of evidence and communication media. These systematic counter accounts were designed to resolve problems through enabling the effective operation of existing governing processes.

However, when the problematic consequences resulted from a combination of problematic behaviour that was legitimated by a problematic governing system, then a different form of counter account was required. In this context, the counter account would make visible the problematic aspect of the system of governing, rather than the problematic behaviour of an individual or organisation. This escalation of the conflict could be accompanied by a partisan counter account that presents a compelling case for reforming an aspect of the system of governing to those with powers to do so. The content of a partisan counter account will be determined by the political or governing processes associated with regulatory reform, rather than by evidence of the specific problematic behaviour. Partisan counter accounts look to frame examples of problematic behaviour as problems of governance by challenging the legitimacy and credibility of existing

rule enforcers.

Thomson *et al.*, (2015) also discuss how certain problems are created by problematic behaviour by individuals/organisations, legitimated by problematic systems of governing that are embedded with problematic structures of governing and ideology. Any resolution of these problems will require more structural change at the governmental level. In this context, transformation is considered contra-governmental and any associated contra-governmental counter accounts will challenge the underlying rationality or ideology of the system of governing, e.g. globalisation of trade, use of market reforms, with the intention of replacing it (Russell and Thomson, 2008; Dean, 2010). These contra-governmental campaigns are political, oppositional and confrontational and involve significant conflict escalation. Contra-governmental counter accounts are likely to contain high level ideological critiques of governing structures and authored by a broad coalition of arena participants.

Civic society campaigning strategies and counter accounts were observed to connect participants within and between conflict arenas in order to build coalitions of support to help with specific problems (Dey *et al.*, 2011; Gallhofer *et al.*, 2006; Thomson *et al.*, 2015). Counter accounts could establish spaces for concepts, values and practices to interact by bridging and creating the possibility of engagement across different spaces and arenas (Contrafatto *et al.*, 2015; Brown and Dillard, 2015; Brown *et al.*, 2015; Georgakopoulos and Thomson, 2008; Thomson *et al.*, 2015; Tregidga, 2017). We contend that bridging counter accounts translate the problems, consequences and possible solutions of one arena participant into the everyday actions, values and cultures of other participants and of other arenas. These bridging counter accounts could enable wider dialogue, knowledge exchange, co-operative engagement, conflict escalation or resolution (Bebbington *et al.*, 2007; Brown *et al.*, 2015; Dillard and Roslender, 2011).

Bridging counter accounts allow aspects of the conflict to become detached from their origins and become incorporated into different arenas, channelling evidence and narratives across time, space and governing systems (Hoskin and Macve, 1994; Thomson *et al.*, 2015). This ability to relocate and reframe the conflict allows arena participants to change the power dynamics in order to overcome any obstacles to the actualisation of their intended outcomes. Typically, an arena participant may look to escalate a particular conflict when an impasse is reached, by transferring the conflict to an arena where the distribution of power

and disciplinary sanctions is better aligned to their outcomes. Through counter accounts, reports of actions and consequences in one conflict arena can be represented in another arena where these actions and consequences are considered unacceptable. Counter accounts can be used to reframe these actions and consequences in ways that have greater traction/power in other conflict arenas. For example, a negative account of the consequences of an oil spill in an African village can be reframed as a human rights abuse allowing the prosecution of the company in its registered country.

Although counter accounting is normally considered to be conflictual, oppositional and associated with delegitimization (Dey and Gibbons, 2014; Gallhofer *et al.*, 2006), in theory counter accounts could form part of a dialogic change process (Apostol, 2015; Gallhofer *et al.*, 2006; Thomson *et al.*, 2015; Tregidga, 2013, 2017). However, these dialogic characteristics cannot be assumed to be part of all counter accounting, particularly when dealing with structural issues such as the negative impact of globalization or sustainable development, or in long standing controversial arenas (Belal *et al.*, 2015; Brown *et al.*, 2015; Cooper *et al.*, 2011; Dey and Gibbon, 2014; Lauwo and Otusanya, 2015; Sikka, 2006, 2011; Siddiqui and Uddin, 2016; Spence, 2009).

Counter accounting has the capacity to challenge oppressive vested interests and to support change by speaking a particular version of the truth to power in pursuit of emancipatory outcomes (Brown and Dillard, 2015; Gallhofer *et al.*, 2011, 2015; Gray *et al.*, 2014b; Spence, 2009; Thomson *et al.*, 2015; Tregidga, 2017). However, dialogic transformation requires some form of collective acceptance for dialogue and praxis among arena participants before any emancipatory outcomes emerge. Critical researchers argue that this collective acceptance should not be assumed to exist, especially when arena participants feel unable to suspend their ideological position or give up their powers to pursue actions for the common good (Gray and Gray, 2011; Medawar, 1976; Spence, 2009). (See for example, the warnings of Li and McKernan, (2016) to avoid the application of “folk-political thinking” rhetoric to oppose capitalism or globalization.) However, arriving at any solution, however temporary, normally emerges somehow from a history of problem denial, broken promises, breach of regulations, breakdown of trust, antagonism, and disagreement (Bebbington *et al.*, 2007; Brown, 2009; Brown and Dillard, 2013). Our position is that non-action combined

with poor or manipulative accountability in an oppressive and exploitative situation is more likely to perpetuate problems rather than resolve them for the common good.

Thomson *et al.*, (2015) suggested that there was limited evidence of dialogic external accounts in the research literature, although they recognised their possible existence within dialogic activist campaigns. They did not identify any examples of dialogic external accounting in the conflict between ASH and BAT, nor did they discuss in detail the attributes that would be associated with dialogic external accounting. Nevertheless, the possibility that change could occur through the inclusion of counter-accounts in dialogic processes or the production of dialogic counter accounts should not be overlooked. We look to develop Thomson *et al.*, (2015) model by drawing on Contrafatto *et al.*, (2015) attributes of dialogic accounting in order to better understand and evaluate dialogic counter accounting, in particular how dialogic counter accounts should represent multiple perspectives or diversities of interests within situation of concern. Thomson *et al.*, (2015) argued that the dialogic counter accounts form part of engagements that co-problematize existing ways of governing and limit situations in order to provide solutions that facilitate emancipatory change at an existential level and new forms of inclusive governing (Contrafatto *et al.*, 2015; Burchell and Cook, 2013a, b; Freire, 2002).

Dialogic counter accounts should expose the nature and contradictions of the impediments to emancipatory change. However, an important characteristic of dialogic accounts is a co-production process, which includes oppressed groups and authentically represents their voices. Dialogic counter accounts are generally assumed to be prepared by a civic society group in conjunction with oppressed groups in a conflict rather than with the oppressor groups.

In dialogic activism, accounting entities are associated with problematic aspects of arena participants' everyday life experiences and the obstacles that they need to overcome. However, there is the paradox of how to enable oppressed or marginalised arena participants to recognise the need for change and develop their capacity to participate in any transformation process. In this case transformation may require the intervention of non-local activists, such as civil society groups and advocacy NGOs, who possess the knowledge, resources and alternative sources of power, to intervene on their behalf. However, there is a risk that these more powerful groups may dominate and control these processes imposing their values or

solutions onto the oppressed groups (Contrafatto *et al.*, 2015; Freire, 2002). Contrafatto *et al.*, (2015) suggest that non-local activists should involve the community to co-problematise oppressive aspects of their life; inspiring the emergence of community activists; bearing witness to their oppression from unsustainable thinking and action; and designing and implementing transformative projects. Therefore, dialogic counter-accounts should be used to support transformation projects rather than promote the interests of a particular arena participant.

In this paper, we are interested in iaNGOs' self-evaluation of their use of counter-accounts in resolving conflicts associated with the oil sector in the Niger Delta. The Niger Delta conflicts are characterised by a complex sequence of de-legitimising, re-legitimising accounts and engagements amongst different arena participants as they confront, counter-act, escalate, co-operate and engage in search of a solution. Of particular importance in this paper is the use of counter accounts by iaNGOs to move the conflict to those deemed responsible for governing the social and ecological impacts arising from the action of others (Power, 2004). Given the iaNGOs' experience, resources and expertise in conflicts escalation and resolution, we would expect them to use counter-accounts of harm in different arenas, escalating the conflict in an attempt to build a powerful coalition of arena participants with a shared change agenda (Beck and Wilms, 2004; Power, 2004). However, this strategy is not without risks, as conflict escalation engagements require the de-legitimation of powerful arena participants, which could entrench their stance in perpetuating contested risks and actions. Conflict escalation and coalition building typically consists of problematising the governance of one arena, challenging the legitimacy, credibility, capacity of rule enforcers and political institutions in other arenas. This requires the establishment of some form of common purpose amongst arena participants and, as discussed previously, counter-accounts are one way to bridge different arenas in order to establish this common purpose.

Effective accountability should make visible the problems and expectations of all groups connected with the exploration and extraction of oil and gas in the Delta region. These include; oil spills and gas flaring, severe health problems, poverty, biodiversity loss, loss of land, polluted water, armed conflict, peaceful protest, and the oppression and marginalisation of the indigenous people. Dialogic accounts and engagements (Contrafatto *et al.*, 2015; Freire, 2002; Thomson and Bebbington, 2005), which consists of

formal accounts and informal counter accounts, could support effective and inclusive actions designed to facilitate the protection and respect of human rights while protecting legitimate wealth creation and fairer wealth distribution. This approach to accountability supports engagement mechanisms to address inequalities in social orders by facilitating reflective emancipatory social, economic and environmental transformation within and across generations.

As we will develop in this paper, the lack of inclusiveness, accountability and engagement in the Niger Delta has generated considerable criticism from grass roots, local, regional and international NGOs, international political institutions and other rule enforcing institutions (e.g. Akpan, 2008; Aroh *et al.*, 2010; Christian Aid, 2004; Friends of the Earth, 2011; Frynas, 2003; Omeje, 2005; Pegg and Zabbey, 2013; UNDP, 2006; UNEP, 2011; World Bank, 1995). There has been extensive use of counter accounting as part of campaign tactics to address the extreme social and ecological harm experienced by indigenous communities in the Delta. The paper presents evidence on the use of counter accounts by iaNGOs and evaluates their counter accounting practices in relation to their role in problematising, intervening and in reforming systems of governance and accountability in Nigeria. Their interventions attempt to balance the legitimate quest for sustainable wealth creation, wealth maximisation of multinational corporations, government revenues, the ecological impact on the Niger Delta and the protection of the human rights of the indigenous people to live sustainably.

In this paper, we present evidence that counter accounting is a discursive engagement mechanism employed by iaNGOs to challenge the hegemony of the state and corporate powers, to promote the need for reform problematic governance processes, to address unequal power distributions, give voice to the marginalised and silenced, to make visible corporate unsustainable practices, identify governance and accountability gaps and contribute to the resolution of problematic consequences of corporate actions and governance regimes.

3. Research methods

Given our empirical site and the objectives of this paper the underlying research design was informed by Georgakopoulos and Thomson (2008) and Thomson *et al.*, (2015) s' arena frameworks. The empirical

evidence analysed in this paper was drawn from an ongoing project on human rights, governance and accountability gaps, counter accounting and sustainable development in the Niger Delta. Empirical data was collected from a range of secondary sources, which included alternative accounts (such as video clips and TV documentaries), online material, NGO's counter accounts, reports by supranational agencies, newspaper reports, corporate sustainability reports, regulatory frameworks and other public documents. This documentary analysis was used to construct a timeline of the Niger Delta conflict and map out the different levels of conflict arenas where we observed the use of counter accounts. Section Four presents our analysis of the Niger Delta's conflict drawn from these sources, including counter accounts. Providing a historic context was considered important to understand the different uses of counter accounting by iaNGOs when engaging with other arena participants and arenas associated with the oil sector in the Niger Delta.

In addition to this secondary data analysis, this paper draws on the interviews with a number of key arena participants, who utilized a range of activist practices that included counter accounting as part of their campaigns. These interviewees were purposively selected after our documentary analysis identified the key players within this arena, conditional on their willingness to participate. These interviewees had considerable knowledge and experience in relation to the conflicts over human rights, environmental accountability, governance and sustainable development within the Delta and other conflict arenas. Prior to these interviews, participants were sent a summary of the research project and a list of key themes to be addressed.

These themes included;

- the ability of stakeholders to hold corporations legally and socially accountable for human rights;
- how civil society organisations have bridged accountability and transparency gaps;
- the role and impact of counter accounts;
- business responsibility for human rights advancement and accountability to stakeholders;
- dialogic and transformative impact of stakeholders;

- effectiveness of governance and regulatory frameworks;
- visions of ideal stakeholder dialogue, human right accounting and the future of the Niger Delta.

Nine interviews were conducted with representatives of iaNGOs. Seven of the nine interviews were conducted through telephone or skype due to scheduling problems and geographical distance while the remaining interviews were face-to-face. All interviews were recorded after consent to record and publish findings had been agreed with the interviewees and the interviews on average lasted about 52 minutes. Our interviewing strategy was to let the interviewees speak for as long as was pragmatically possible. Differences in the length of interviews were the result of other commitments on the part of the interviewees. All interviews were fully transcribed for data analysis purposes; however, because of the sensitivity of the information all interviewees were promised confidentiality and anonymity. The identities of our interviewees were anonymized through a coding system as shown in Table 1 below.

Table 1 about here

These interviews were conducted between February and October of 2015. During this period, one of the authors visited the Niger Delta to conduct interviews, observe and document examples of social and environmental degradation. Fieldwork diaries were kept for every interview and site visited. The recordings were listened to several times after transcription in order to correct errors in the transcripts and to generate codes for subsequent analysis by NVivo. Subsequently, the transcripts were read several times along with the fieldwork notes to generate open codes manually. NVivo was also used to create analytical themes and sub themes. These themes were then checked against the open codes and fieldwork notes for consistency. A list of all the themes and codes were compiled to identify the most significant themes and a secondary close coding exercise was undertaken to reduce our codes to manageable analytical themes. We then re-listened to the recording to develop short summaries around the emerging close coded themes.

The codes that emerged from this iterative process facilitated the descriptive and interpretive analysis reported on in Section 5. The codes and underlying themes considered relevant for this paper are; addressing power inequalities through giving voice and greater visibility; addressing problematic governing

and accountability systems and practices; counter accounting to amplify, escalate and build coalitions; examples of dialogic counter accounting; the perceived impact of counter accounts.

We were able to triangulate our empirical evidence from interviews conducted with iaNGOs representatives located in Nigeria, UK, Ireland, Netherlands, and USA. We crosschecked interviewees' responses, the initial documentary analysis and evidence from the field trip (Hennink *et al.*, 2011) in order to check for contradictions, differentiated perspectives or confirmatory evidence. This procedure enabled us to gain an in-depth understanding of the interviews and greater confidence in the robustness of our interpretation of our interview material. Whilst it is possible to link our documentary analysis reported in section 4 with our interview evidence, we were concerned that this would compromise the confidentiality of our interviewees. Given the controversies associated with conflicts in the Niger Delta, we decided to present our analysis in two separate sections to avoid the potential of identifying our interviewees.

4. Counter Accounting, Conflicts and the Delta: An Overview.

In this section, we use our documentary analysis to provide an overview of the Delta conflict and how counter accounts were used by iaNGOs and others, in order to help make sense of our analysis of the interview data presented in section 5.

Nigeria is a mono-product rentier state relying on revenue from crude oil production and has been criticised from its dependency on oil at the expense of other sectors such as agriculture and manufacturing (Abah and Okwori, 2006; Karl, 2005). While oil production remains a source of prosperity, it is a resource curse to Nigeria's main oil production region, the Niger Delta (Abah and Okwori, 2006; Amnesty International, 2009, 2011; Amunwa, 2011; Okonta and Douglas, 2003). The Niger Delta, Africa's largest wetland and one of the world's most important wetland and marine ecosystems, is characterised by conflict, poverty, human rights abuse, stench of hydrocarbons and environmental destruction (Kadafa, 2012a, b; UNDP, 2006). The ongoing problems in the Delta have attracted high profile engagements from environmental and human rights advocacy NGOs and other institutions, such as the United Nations and the World Bank. For an overview of the key events in this conflict see Table Two.

Table Two about here

The first examples of counter accounts were observed in campaign by the Movement for the Survival of the Ogoni People (MOSOP) against Shell Petroleum Development Corporation (SPDC) in the 1990s (Ako, 2015; Amnesty International, 2009; Senewo, 2015; Social Action, 2014). MOSOP's protest was initiated after 35 years of pollution of the Ogoni people's air, land and water. SPDC was accused of waging ecological war against the Ogonis and the Federal Government was accused of practicing genocide (Okonta and Douglas, 2003; Saro-Wiwa, 1992).

MOSOP's campaign also included; claims for greater accountability; inclusion in the governing of their region; and fairer distribution of the oil wealth. Their engagement tactics were political, non-violent and included counter accounts (Ako, 2015; Bob, 2005; Social Action, 2014). MOSOPs' leaders looked to build regional, national and international coalitions of support through peaceful methods (Demirel-Pegg and Pegg, 2015; Rowell *et al*, 2005).⁵ For example, MOSOP sent a letter to SPDC, Chevron and Nigerian National Petroleum Corporation (NNPC) on the 3rd December 1992, requesting US\$10billion for lost royalties and damages for environmental degradation. This included a 30-day ultimatum to meet their demands or to cease operation in Ogoniland (Bob, 2005; Social Action, 2014). During this 30-day period, MOSOP organised a mass protest that triggered series of events that eventually led to the loss of Shell's social licence to operate within Ogoniland (Social Actions, 2014).

On the 4th January 1993⁶ between 100,000-500,000 people participated in Ogoni Day carrying twigs as a symbol of environmental issues and English language banners attacking Shell and the government. These banners protested against their political and economic marginalisation, environmental degradation, ethnic extinction and proclaimed the Ogonis as indigenous people (Bob, 2005; Senewo, 2015). Demirel-Pegg and Pegg (2015, p.655) claimed that the "mass protests across Ogoniland remain the largest peaceful demonstrations ever held against an oil company."

In order to amplify their campaign, MOSOP hired a video team and invited Greenpeace to record the extent of pollution and environmental damage (Bob, 2005).⁷ The coalition with Greenpeace allowed the Ogoni's campaign for social and environmental justice to be embedded within an international anti-oil

campaign and led to the publication of a Greenpeace counter account titled *'Shell-Shocked: The Environmental and Social Costs of Living with Shell in Nigeria'* in 1994 (Bob, 2005).⁸ However, this campaign escalated dramatically from a regional conflict in 1995 with the arrest and subsequent execution of Ken Saro-Wiwa and eight other MOSOP activists (the Ogoni 9) by the Federal Government. The hanging of the Ogoni 9 activists marked a substantive transformation in the international visibility of the social, economic and ecological damage of oil production in the Delta. This was amplified using a range of counter-accounts produced by ianNGOs (Amnesty International, 2009, 2011, 2013, 2015a; Amunwa, 2011; Christian Aid, 2004; Friends of the Earth, 2011; UNEP, 2011). The reaction to the Ogoni 9 execution escalated what was a regional partisan campaign into a series of high profile international campaigns for; human rights; greater accountability; environmental protection; social justice; corporate responsibility; effective governance; and sustainable development (Ako, 2015; Ako and Ekhaton, 2016; Baumuller *et al.*, 2011; Conway, 2010; Gray and Gray, 2011; Ruggie, 2013).⁹

Since the 1990s different aspects of the governance and actions of the oil industry in the Niger Delta have been subject to challenge and problematisation through campaigns involving counter-accounts. For example, the Nigerian oil industry is controlled by joint venture agreements between the multinational oil corporations and the Federal Government, represented by the state-owned oil company, NNPC. Currently there are six joint venture agreements with Shell, Elf, Agip, Phillips Petroleum, Chevron and Total, with NNPC having a majority stake in all six (NNPC, 2015). This results in the Federal Government acting as an operator, through NNPC, and a regulator, through the Department of Petroleum Resources (DPR) and National Oil Spill Detection and Response Agency (NOSDRA). Amnesty International (2011, p.42) claimed that

“It is not uncommon for a government to be a partner in a business that it regulates. However, unless robust, independent regulatory and oversight mechanisms are in place, conflicts of interest can result in violations of human rights.”

The governance of the oil industry in the Niger Delta has been characterised by a lack of transparency and accountability over basic information, such as the amount of oil revenues generated and royalties collected by NNPC from the corporations. The governance of the oil sector is shrouded in secrecy, typified by private

exchanges between corporations and government, with limited disclosures to stakeholder groups (BBC, 2014; Chigbo, 2013). In order to address this lack of transparency counter accounts have been used to make visible a catalogue of harm to people and their natural environment, which were not included in governmental or corporate accounts of their activities in the Delta (e.g. Amnesty International, 2009, 2011, 2013, 2015a; Christian Aid, 2004; Friends of the Earth, 2005, 2011, 2015; SDN, 2014; UNEP, 2011; Steiner, 2010; ECCR, 2010; Social Actions, 2009a,b, 2014; UNDP, 2006).

IaNGOs consistently identified the lack of effective regulation, limited accountability and poor corporate practices as contributing to the Niger Delta ranking as one of the five worst petroleum damaged ecosystems in the world (Kafada, 2012; Oviasuyi and Uwadiae, 2010) and one of the world's poorest regions despite its vast oil reserves (World Bank, 1995; UNDP, 2006). The level of oil spillage is massive with catastrophic effects. Steiner (2010, p.4) claimed that

“While the official estimates are that 4.1million barrels spilled into the Gulf of Mexico, recent estimates suggest that over the 50-year history of oil operations in the Niger Delta, some 9 to 11 million barrels of oil have been spilled”

And Amnesty International (2009, p.16) asserted that

“To put this into perspective, people living in the Niger Delta have experienced oil spills on par with the Exxon Valdez every year over the last 50 years. Despite this, the government and the companies have not taken effective measures over these 50 years to prevent oil spills from recurring, or to properly address the impacts of oil spills.”

While the Gulf of Mexico oil spills in 2010 and Exxon Valdez at Alaska in 1989 were subject to major efforts to remediate the damage caused (Rushe, 2015), the Niger Delta remained a place of environmental degradation and extensive pollution (Amnesty International, 2013; UNEP, 2011). According to Christian Aid (2004), oil spills were left untreated for months and any subsequent remediation was of poor quality resulting in an ecological wasteland (Amnesty International, 2009; UNEP, 2011). The oil spills did not just destroy the livelihoods of local communities, but also resulted in serious health risks and environmental hazards that have significantly diminished the biodiversity of the Delta. Indigenous people are exposed to

polluted air, damaged land and polluted rivers, which contributed to elevated incidences of diseases such as typhoid, skin conditions, gastroenteritis and respiratory disorders (Amnesty International, 2009; UNEP, 2011).

Despite official government and corporate claims of social investments in the Delta the local communities have; limited access to electricity or clean water; hospital buildings where no patient had ever been treated; school buildings where no lesson had ever been taught; women's centres where no meeting had ever been held; and a garri (cassava root) processing plant where no garri has been processed (Christian Aid, 2004; Oviasuyi and Uwadiae, 2010). Whilst the exploitation of the region's oil reserves has generated massive wealth for some, the average citizens in the Delta were living on less than \$1 per day.¹⁰ UNDP (2006, pp.36-37) asserted that

“The critical issue in the Niger Delta is not only the increasing incidence of poverty, but also the intense feeling among the people of the region that they ought to do far better. This is based on the considerable level of resources in their midst, and the brazen display and celebration of ill-gotten wealth in Nigeria, most of which derives from crude oil [...] even if poverty is measured as living on less than US \$1 a day, the true levels of poverty in the region will still be underestimated with poverty a way of life due to economic stagnation; agricultural underdevelopment from soil infertility; unemployment; poor quality of life due to shortages of essential goods, facilities and money; isolation and poor communication; government insensitivity; and an unhealthy environment spreading disease and malnutrition.”

Poverty in the Delta has been described as *'poverty qua poverty'*, a term coined by Ikejiaku (2009, p.16) to emphasize the notion of practical absolute poverty where people find it difficult to satisfy their basic needs for food, clothing, shelter and education. Yet there were examples of extreme wasteful practices that could make a substantive difference to the lives of those living in the Delta. For example, Eboh (2014) estimated that in August 2014, 17.3% of the total gas produced was lost due to flaring (which was declared illegal in 1985) representing approximately US\$170.2 million of lost income in a single month. In addition, the flaring contributed to climate change, respiratory disease, eye irritation, skin rashes, cancer; damage to agricultural products and biodiversity due to acidic rain, constant noise, heat and light (Environmental Right

Action/Friends of the Earth, 2005; Social Action, 2009a). The situation in the Niger Delta was summarised by Social Action and other iaNGOs as oil corporations and the government pursuing profit maximisation, while communities in the Niger Delta bear the real cost of crude oil and gas extraction (Social Action, 2009a). This led to a coalition of local, regional, national and international advocacy NGOs campaigning to transform the lives of the indigenous people.

However, frustration over the apparent inability of peaceful civil action, regulations and politics to resolve these problems led to the use of violent armed protests resulting in many deaths and injuries. It was reported that youths have been driven to a 'state of hopelessness' developing a 'siege mentality' and the belief that violence, illegal bunkering of oil facilities, mistrust of government officials, intra and inter community rivalry and illegal activities were solutions to their problems (Oviasuyi and Uwadiae, 2010; Social Action, 2009a; UNEP, 2011). Armed protest movements were partially motivated by the perception that corporations and those in power were corrupt, looting public funds, ignoring blatant conflicts of interest and bribing others in order to continue with the unequal distribution of oil revenues (Amunwa, 2011; Frynas, 2003; Okonta and Douglas, 2003).

Figure One maps out the different conflicts and arenas associated with the oil industry in the Niger Delta over the period 1990–2016 and provides an overview of the key arena participants. This figure was developed through the application of the framework developed by Thomson *et al.*, (2015) to the secondary sources identified in the research methods section. The conflict in the Niger Delta was comprised of inter-related arenas operating at four main levels, with different arena participants engaging over different problems over a sustained period of time (*see also Table Two*). IaNGOs can be identified as part of the coalition of arena participants operating within and between the national and international arenas.

Figure One about here

This section has attempted to provide an overview of the context and the use of counter accounts in the Delta arena within which our exploration of iaNGOs use of counter accounts can be located. The Niger Delta arena is characterised by well documented evidence of extreme social, economic and ecological harm, long running social, economic, cultural, political and environmental conflicts between weak, marginalised

indigenous communities, powerful corporations, and problematic government institutions. This section illustrated the problems the iaNGOs were campaigning to resolve in order to situate their interviews within wider programmes of transformative actions.

5. IaNGOs, Counter Accounts and the Niger Delta Conflict

5.1. Overview of section

In this section, we present our findings from the semi-structured interviews with representatives of iaNGOs. Whilst recognising the interconnectedness and overlapping nature of the interview evidence, we present our analysis in relation to the themes that emerged from our review of the literature, documentary analysis and interpretation of the interview data. These themes are; addressing power inequalities through giving voice and greater visibility; addressing problematic governing and accountability systems and practices; counter accounting to amplify, escalate and build coalitions; examples of dialogic counter accounting; and the perceived impact of counter accounts.

5.2. Addressing power inequalities through giving voice and greater visibility

As revealed in section 4, our analysis identified that the indigenous Deltan communities have been marginalised, neglected and their human rights violated at the same time as the oil sector developed (*see* Amunwa, 2011; Amnesty International, 2011; UNEP, 2011; Steiner, 2010; ECCR, 2010; Social Actions, 2009a, b; UNDP, 2006; Christian Aid, 2004). This analysis identified problematic activities of the oil corporations and ineffective regulatory frameworks. All the interviewees overwhelmingly supported this interpretation. For example,

“The reality of the average Niger Deltans’ community is frustration, is the destruction of their livelihoods –fishing, farming... The rivers, the lakes and the creeks have been destroyed. These people cannot even go back to the fishing that used to give them little means to pay for the school

fees of their children and feed themselves. On the contrary, their environment is so polluted and so, so, so destroyed that there are all sorts of health impacts.” (iaNGOr8)

The iaNGOrs reported that these communities were effectively powerless, voiceless, economically and politically marginalized. For instance, iaNGOr8 claimed

“What is happening here is scandalous. What is happening here should not happen in the civilized society or so called ‘civilized society’. What is happening here, especially at the communities’ level, helpless poor communities’ folks, people being exploited in such a way that they don’t have anywhere to run to. They cannot run to the federal authorities because they do not care. They cannot go to their state government. ... Their state government needs the money. That is the only thing they have to pay for governors and the commissioners, the projects that they flag up and the salaries of the workers. So the state government, even though sometimes, they know that these activities are destroying the lives of their own people, they cannot even complain. They have become so dependent, like the federal authorities on the oil and gas resources. They definitely cannot go to their local government chairman, because the local government chairmen are just waiting for the oil revenue to come at the end of every month. Therefore, it is a vicious cycle and in the middle of all these, is the people of the region and the wellbeing of the people of the region, which is definitely ignored.”

In these situations, the iaNGOrs felt that their counter-accounts could usefully contribute to campaigns that addressed power imbalances, similar to prior research in this field (see for example, den Hond and de Bakker, 2007; Gallhofer *et al.*, 2006, 2011; Georgakopoulos and Thomson, 2008; Joutsenvirta, 2011; Kneip, 2013; Thomson *et al.*, 2015; Tregidga, 2017). This was evident in the interview extract from iaNGOr3

“I suppose the theme, or the commitment that holds the work together is a commitment to challenging unequal power relations and settling them. We try to tackle the unequal power relations in a lot of very different ways, we write, we do analysis, we take court cases, we try and create platform for communities. Over the years, I have worked on a lot of communities affected by oil pipelines and trying to create a platform for those communities and movement that are sort of questioning

those infrastructural projects, [particularly] by those who are adversely affected by them to raise questions in the UK and in the world most generally.” (iaNGOr3)

Similar to the arguments of Belal *et al.*, 2015; Brennan and Merkl-Davies, 2014; Gray *et al.*, 2014b; Spence, 2009; Tregidga, 2017; Vinnari and Laine, 2017 and the iaNGOs felt that the inability of these marginalised communities to engage, the absence of their voice to speak their truth or to hold the powerful stakeholders accountable perpetuated the conflicts within the region. Resolving these conflicts required interventions from iaNGOs (and others) to create a significant shift in the power dynamics in favour of the indigenous communities.

Our interviewees recognised that the inadequate human rights and sustainable development governance/accountability systems were the result of power imbalances among the arena participants. In particular, it was noted that corporations were more powerful than the state and that the state inadequately resourced the regulatory frameworks that should protect the local communities and environmental resources.

“There is power struggle but most of the powers are with the oil companies. They are the most powerful actors in the Niger Delta. The communities have almost no power and the government has its representative in the Delta by government agencies. The government agencies have almost no power. They frequently do not have the resources to do their job properly. Therefore, what you see is that the actors with the most influential power in the Niger Delta are the oil companies. If you go to the regulator, you find that they often do not have the capacities to go to the oil spills site. They have to wait for the companies to come and drive them to the oil spills site.” (iaNGOr1)

The iaNGOs interviewed argued that their counter accounts (systematic, partisan and contra-governing) and counter actions were intended to make visible the problems faced by the local communities and to challenge the powerful stakeholders to mitigate these problems.

“Farmers have suffered damage, they have lost their livelihood, their fishponds were destroyed, they cannot grow fish anymore and they have no source of income. All that could not be contested in the Niger Delta.” (iaNGOr2).

The iaNGOs interviewed stated that before any emancipatory changes could occur in the Delta, they have to problematize by ‘uncovering what is covered’ by the unequal accountability and power relations in the ‘crony capitalist’ system and by the perpetrators of environmental and human rights violations (*see also* Fitzgerald and Rodgers, 2000; Bakre and Lauwo, 2016). For example,

“The communities need to have a say and the local people in the Niger Delta certainly need to have a voice in what happens within their communities and within their environment. They have a right to crunch the existing systems for their sanctuary. There is the criminality element in the Delta that needs to be dealt with.” (iaNGOr5).

IaNGOs were able to use their expertise to contrast the Delta communities with the treatment of other indigenous communities in countries such as Saudi Arabia, UAE, Kuwait and Venezuela as part of their challenge the legitimacy of Nigerian governance regimes and corporations operating in Nigeria (e.g. Amnesty International, 2009; Steiner, 2010).

Some of the iaNGO’s counter accounts were designed to problematize activities in the Niger Delta by making visible corporate non-compliance with existing laws and regulations, in order to use the regulatory systems to discipline and punish, what Thomson *et al.*, (2015) refer to as systematic accounts. Systematic counter accounts were used to enforce existing governance and accountability systems and support indigenous people to use their legal powers in local, national and international arenas. The iaNGOs systematic counter accounts included reports of local problems to support the engagement of communities in the governance of local issues and enforcement of existing laws. This was characterised by specific accounts/actions against specific breaches of laws, such as the absence of adequate environmental impact assessment or delays in reporting oil spills to the regulators.

5.3. Reforming problematic accountability and governance

IaNGOs regarded good accountability mechanisms as part of effective governance in order that local communities could hold politicians, regulators and corporations to account. IaNGOs argued that in order for vulnerable and marginalised communities to develop a stronger voice in existing governance systems,

an improvement in the quantity and quality of accountability practices were required. Similar to the arguments of Brown and Dillard, 2015; Hazelton, 2013 and the iaNGOs interviewed argued that access to information was necessary to facilitate sustainable development, respect for human rights and drive accountability and governance reforms. This was due to this enhanced transparency could enable greater public scrutiny and debate over values and vested interests.

“The accuracy and the availability of the information are absolutely critical for the realisation of human rights. That is one of the points that we have been trying to communicate repeatedly in the Niger Delta.” (iaNGOr7)

Partisan counter accounts produced by iaNGOs sought to fill the information gaps in the formal governance systems by providing alternative accounts of the realities of life in the Niger Delta thus allowing stakeholders to participate in the reforms of the system of governing and accountability (*see also* Cooper *et al.*, 2005; Gray *et al.*, 2014b; Spence, 2009; Thomson *et al.*, 2015; Tregidga, 2017; Vinnari and Laine, 2017).

It is claimed that human rights violation, corruption, accountability and governance problems were endemic in this region. For instance, our interviewees argued that

“It was obvious that the political twist and corruption between the government, and the oil companies, the multinational oil companies: that the local interest, their environmental interest and the human rights interest in the communities are left out; and they are marginalised and deflated.” (iaNGOr5)

Similar to the arguments of de Schutter, (2016); Dillard, (2014); McPhail and Ferguson, (2016), the iaNGOs claimed that respect for human rights and sustainable development should be the focus of corporate governance and accountability in all parts of the world. For example, iaNGOr1 claimed that,

“Since UN developed the UN Guidelines on Business and Human Rights, companies also now would agree that human rights have to be part of corporate accountability and would be considered within corporate governance. I think that is now becoming wide world accepted.” (iaNGOr1).

This view was supported by iaNGOr7, who argued for more radical reforms in the corporate legal landscape,

“at the moment, the reporting requirement is very minimal in companies’ law, so we need to have far reaching changes in companies’ law to require companies to report on their impact. Not just because these are material to shareholders but because this can directly affect the communities that are affected by companies’ activities.” (iaNGOr7).

The quality of disclosures by corporations relating to their operations in the Niger Delta was heavily criticised:

“In the Niger Delta, there is absolutely no alignment of anything to do with human right or corporate good practice with what the oil companies have been briefing. It is hard to align, for example, if you look at the international website of Shell and all the nice things they have said on that website about their standards, and then you go to the Niger Delta to verify how these things have been applied, you can’t see anything been applied. We have taken Shell ethical principles and we have asked them to justify how all these things have been applied in the Delta given the investigation that {name of NGO} have done. They did not answer us. I don’t think they have an answer.” (iaNGOr1).

Our interviewees reported that an important objective of their partisan counter accounts was to hold the Federal and State Governments and their regulatory institutions to account for their actions. This was seen as a major accountability gap that cannot be filled with greater corporate disclosures. An important objective for the iaNGOs was for the performance of governance systems to become the focus of formal accountability requirements. This gap was the focus of a number of their counter-accounts. This was summed up by the concept of ‘getting government to get the governance of the government right’ as evidenced in the following quote:

“I think the conversation is not just to increase corporate respect for human rights but it is about getting government to get the governance of the government right. So, that accountability can be facilitated at the state level and it is about getting companies not to take advantage of the governance gap but to hold themselves at a higher standard.” (iaNGOr4).

IaNGOs used partisan counter accounts as part of campaigns to reform local accountability systems in order to ensure that there was full, accurate and trusted disclosure of corporate and government conduct and the consequences to all relevant arena participants.

“access to information is extremely important because it helps people to be able to know what exactly is going on, but the information has to be good information. It cannot be information that is made-up. Sometimes, we find the information that the oil companies are publishing is not correct. There needs to be oversight. The biggest problem that we have encountered is that there is not really an effective regulation of the oil industry. There is no regulator that is making them behave properly and that is the biggest accountability problem.” (iaNGOr1)

Furthermore, our interviewees claimed campaigning and engagement was made more difficult because information on exploration and extraction plans, oil spills, gas flaring, how oil revenues are distributed or other problems were shrouded in secrecy. The lack of transparency and unaccountability on critical aspects of Federal and State governance, regulatory compliance, corporate actions, environmental accidents and human right abuses made it very difficult for iaNGOs or local citizens to engage effectively using formal channels of communication.

“There are a lot of things missing. If they were there and functioning fully, when there is an oil spill, people could go to government agencies to report and get an independent assessment. But at the moment if there is an oil spill, you have to wait for the oil corporations to come and tell you the cost and how much oil is spilled” (iaNGOr1).

All of the iaNGOs interviewed were campaigning to improve the governance and accountability systems in the Niger Delta, in relation to human rights and environmental protection. Similar to the findings of Cooper *et al.*, (2005, 2011), Tregidga, (2013) they confirmed that partisan counter accounting had played a significant part in these campaigns in the Delta (see also section 4). A series of counter accounts questioned the ability of citizens living in the Niger Delta to enforce any regulations, report noncompliance or seek redress.¹¹ These citizens were reliant on the regulatory authorities to carry out their responsibilities to

protect individuals and their natural environment. Gaps in the practice of governing of these responsibilities were almost impossible for the citizen to overcome. For example:

“if you are living in the Delta, you have an oil spill and you want to sue the company for the damage it is very, very difficult because you have to go to the Federal court. But that is the problem. Even when you go to the court at the State level, you will face a big challenge partly because the court system is quite slow and partly because you will find that all of the good lawyers are working for the oil companies. So, if you are a poor farmer or a poor fisher person, then where would you get a good lawyer to represent you in court because they will all be working for the company who can pay them much more than you can pay them? So you have a double disadvantage in the Delta.”

(iaNGOr1)

The iaNGOs identified critical gaps and tensions between the corporations, the government, rule enforcers and the communities. These gaps and tensions were founded on a normative belief held by the iaNGOs and the communities that corporations have a moral obligation to be fully accountable and transparent with stakeholders regardless of whether there is a formal requirement for such accountability and engagement (Bebbington *et al.*, 2007; Messner, 2009; Parker, 2014; Robert, 2009; Shearer, 2002).

Whilst the iaNGOs did recognise the transformative potential of their partisan counter accounts, they did not consider their counter accounts as a permanent part of governance systems. Their counter accounts were considered a tactical and political intervention when they perceived critical accountability gaps and problematic systems of governance. Their partisan counter accounts (Dey and Gibbon, 2014; Thomson *et al.*, 2015) were intended to transform the formal systems, not to replace them.

In the interviews, there was strong support for accountability systems that were dialogic in nature in order to protect and respect human rights and promote sustainable development. There was consensus among those interviewed that corporate powers need to be re-evaluated, particularly in the context of developing countries (as also argued by Belal *et al.*, 2015; Rahaman, 2010; Ramasastry, 2015; Sikka, 2011). The iaNGOs interviewed argued that the inequality of power and ownership structures limited the effectiveness of the engagement of the communities in the arena and they had no significant voice to hold the corporations and

the government accountable for human rights abuse or environmental pollution. In cases where indigenous groups were unsuccessful in redressing their plight within the existing governance and accountability system, the iaNGOs recognised the need to escalate (den Hond and de Bakker, 2007; Thomson *et al.*, 2015) the conflicts from the local arena to regional, national and international arenas using bridging counter accounts.

5.4. Amplification, escalation and coalition building

The iaNGOs viewed their counter accounts as a bridging mechanism that facilitated an escalation of conflicts through alternative channels of information to investors, senior corporate managers, lenders, national and international political institutions. In particular when problems were not visible in formal accountability channels or in the public domain. Bridging counter accounts constructed new linkages between what was formally reported and what was not disclosed but visible in the local arena. Thereby serving as mechanisms of challenge, evidence based critique (Spence, 2009) and enabling conflict escalation (Thomson *et al.*, 2015).

“a lot of the social reporting that we do is highlighting the problem and putting pressure on the oil companies and the government to take actions. Therefore, we found out that the media coverage that the report gets compels the companies to make improvement. Also, we send our reports to the investors in the oil companies and they then talk to the oil companies and push them to make improvements.” (iaNGOr1).

As part of their campaigns iaNGOs were aware of the ability of counter accounts to reframe conflicts. For example, using human rights frameworks to represent the damage caused by oil spills in order to gain legitimacy and traction in governance systems with authority over human rights violations. This led to strategies of conflict escalation using bridging counter accounts to relocate the conflict to arenas with the power to de-legitimate, impose sanctions and drive reform processes.

In addition, they viewed their counter accounts as an amplification mechanism to provide indigenous communities national and international voices. For example, iaNGOs made use of international standards

to create a normative evaluation of the global acceptability of these local practices. For example, the UDHR (1948) and UN's principles on business and human rights (Ruggie, 2011) were powerful framing devices that were used as dividing practices to determine the legitimacy of corporate and state (in)actions. These reframing, bridging counter accounts sought to demonstrate that if universal human rights were not being respected, then that corporations and the state were acting illegitimately when judged against principles of modern democracy.

“Our social reports will always focus on the role of the host state to the existing investment because the host state has a duty to protect from the international human rights treaty that the host state has signed up. We also focus on the home state, where the company is listed, where the parent company is registered because we believe that the home state has an obligation to hold their companies accountable, including for the activities of their subsidiaries overseas. So, we try to focus on all the different actors, who can influence the situations.” (iaNGOr7).

The iaNGOrs interviewed supported the drive for corporations to become globally accountable for their human rights performance and environmental impact. As discussed earlier, these changes were supported by filling perceived gaps in the provision of reliable information and evidence that is required to govern inclusively and effectively, supporting the arguments of Bebbington *et al.*, (2007), Brown (2009), Brown and Dillard (2015), Gray *et al.*, (2014b), amongst others.

IaNGOrs recognised that better accountability in the Niger Delta, including the extensive use of different types of counter accounts, would be unlikely to bring about change (see for example, Li and McKernan, 2016; Spence, 2009). In order to achieve any significant change in the Niger Delta, the iaNGOrs reported the need to build coalitions with the power to exercise significant leverage on the corporations and the host governments. These potential coalitions include investors, supranational political institutions, judicial systems and international rule enforcers. For example;

“I went to Bodo and they just had a big court case in Britain, where Shell has settled. The damage there was quite unbelievable.” (iaNGOr3)

The importance of inclusive governance systems with appropriate access to sanctions and justice was a common theme in the interviews. For example, where the judicial system of the country where a corporation operates is not adequate for its citizens to seek judicial redress, the iaNGOs argued that indigenous people should be able to seek redress where the corporations are registered or controlled from. IaNGOs expressed their frustration over the limited impact of decades of systematic campaigning within Nigeria. This frustration led to campaigns that involved the publication of coalition building counter accounts intended for international audiences to de-legitimize the corporations involved and the support for lawsuits for human rights and environmental justice (some successful) in United States of America, United Kingdom and the Netherlands (as evidenced in Amnesty International, 2015b; Arnott, 2009; Deutsch, 2015; Friends of the Earth Netherland, 2015; Vidal, 2015).

The iaNGOs were supported by the interventions from international institutions, such as the UN and World Bank, who had produced series of highly critical reports that problematized the activities of the corporations and the Nigerian state (UNDP, 2006; UNEP, 2011; World Bank, 1995; see also Table Two and Figure One). These counter accounts combined over time with other engagements practices such as press releases, lobbying, publicity stunts, petition, protest, scientific video evidence on YouTube, newspapers articles (similar to that described in Joutsenvirta, 2011; Kneip, 2013; Thomson *et al.*, 2015) led to sustained pressure for the implementation of social and environmental governance and accountability reforms in accordance with recognised national and international human rights conventions in the Delta arena.

Key to their amplification and escalation strategies, the iaNGO's accounts of selected aspects of life in the Niger Delta were made available to an international audience, including those stakeholders with power **over** the managers of the oil corporations operating in the Niger Delta and the Nigerian State. A typical response was;

“we only intended to shine light on the exact situation, the truth and that is what science does; is that it identifies the truth in any situations to the parties in the group both the oil companies, the Nigerian government, the state government in the Delta. The international communities have to take that in and do something with it. The extent to which our reports have changed corporate

behaviours, I am unclear of but my hope and my belief is that these reports have changed international perspective of what corporation has not done in the Niger Delta. It has raised the standard of the attention that the world pays to the Niger Delta environmental and human right crisis. It is a crisis!' (iaNGOr5)

Some of the iaNGOs' bridging counter accounts sought to delocalise and escalate the conflict from the local arena in order to confront those with the power to enforce change by delegitimising corporate and governance regimes in Nigeria (den Hond and de Bakker, 2007; Georgakopoulos and Thomson, 2008; Joutsenvirta, 2011). These bridging partisan counter accounts were seen to be useful in rebalancing power structures by making visible to the world the harm caused in the Niger Delta in international conflict arenas. IaNGOs argued that without a rebalancing of powers through coalition building, it would be very difficult to address the environmental degradation and human rights abuses of the indigenous communities. The iaNGOs identified themselves as having the capability to initiate an increasing '*practice of freedom*' to address accountability and governance gaps by empowering indigenous people and local organisations to make use of the iaNGOs resources in order to escalate the conflicts galvanising international groups, host government and investors groups to stop the unsustainable practices in the Delta (similar to arguments of Bebbington *et al.*, 2007; Contrafatto *et al.*, 2015; Gallhofer *et al.*, 2006; Spence, 2009; Thomson *et al.*, 2015; Tregidga, 2017).

5.5. Dialogic counter accounting

Prior research suggested that there was limited evidence of counter accounting being used in dialogic processes (Brown and Dillard, 2015; Dillard and Roslender, 2011; Georgakopoulos and Thomson, 2008; Thomson *et al.*, 2015). However, the interviews with the iaNGOs provided evidence of attempts to use counter accounting dialogically and the importance of inclusive dialogue in their campaigns. For instance, iaNGOr9 claimed in relation to their counter accounts that,

“The emphasis has been to sort of help to address the challenges that arise in the context of the extractive industry. Issues like the relationship between the operators and the host communities and

the regulators. The impacts of these operations on the environment and on the livelihoods of the community members. The need to facilitate dialogue between the communities and the operators.” (iaNGOr9)

Contrafatto *et al.*, (2015) argued that dialogic counter accounts should incorporate accounts of existing problematic ways of thinking, governing as well as accounts of possible solutions in order to expose the nature and contradictions of the impediments to emancipatory change. The interviews revealed that the iaNGOs incorporated solutions as well as problematisations in many of their counter accounts. For example

“Primarily, our concern is usually on the communities’ people, who are living and working within the society. Depending on the nature of the report, if the report is going to be looking to find solution around a difficult issue. We will speak to...whomever the report is going to be criticising. We do not believe in just criticising because it has to be solution focused... .., if we are laying out negative practices; we often engage them [the oil industry] and give them the chance to respond before we publish.” (iaNGOr6)

An important characteristic of dialogic accounts was a co-production process, which authentically represented oppressed groups’ voices and avoided the domination of powerful groups, such as the international NGOs. The iaNGOs were aware of this problem and allowed the communities’ voice to emerge and sought to develop the necessary capacities in the communities to participate in any transformative dialogue. Similar to Contrafatto *et al.*, (2015), the iaNGOs involved the local advocacy NGOs and community representatives in problematising oppressive aspects of their life and participating in the design and implementation of campaigns.

“A lot of our research is done with our partner organisations and we always engage with all stakeholders, so we talk to the communities that are affected, we talk to government officials and we talk to the oil companies. For all of our work, we talk to all of the different stakeholders and we give feedback to them on the findings of our research. That is part of our process.” (iaNGOr1)

The iaNGOs reported as to how they worked indirectly with local NGOs and directly with community representatives suffering social, economic and environmental harm in order to co-produce counter account of their situation.

“We have partners who are supporting the communities to hold companies and NOSDRA accountable to oil spills and remediation. What they do in creating the ground for the community is to go to the community, create the awareness as to what they can do in this regard; and working with the community to appoint people who can help in documenting and reporting on oil spill cases and also training such people and providing them with the equipment that can facilitate that.”

(iaNGOr9)

However, the iaNGOs also reported how they involved the companies and government institutions in the counter accounting process, particularly those with the responsibility and power to resolve the issues that would be raised in the counter accounts. For example, iaNGOr1 reported that it was their practice to discuss their counter accounts with corporations and regulators giving them an opportunity to address these problems before the counter accounts were made public.

“When we do our research, we go and speak to the communities about the investigation we are doing, we will talk to them about our work and what could happen and what would they want {name of NGO} to be saying. Therefore, we ask them what do they want, they might say they want clean up and compensation. In addition, we talk about what we could do and what our partner organisations could do. Then we will go from there to ask for a meeting with the operators, we will go to their offices in Port Harcourt¹² and discuss our findings, ask them what they have to say and if they are willing to meet with us. We will go to NOSDRA, we will talk to them about what is their work, what do they feel is the issue and what do they think an organisation like {name of NGO} should focus on. We do that every time we do research, we talk to all of the stakeholders and we try to talk obviously on the ground in Port Harcourt and in Abuja, when we are doing the meeting.”

(iaNGOr1)

The interviewees provided valuable insights into how they prepared and used their counter-accounts. Despite the scale and urgency of the problems facing communities in the Niger Delta and the polarised position of many participants, the iaNGOs reported how they acted as intermediaries between the different arenas participants and where possible established dialogic engagement processes (Bebbington *et al.*, 2007; Brown, 2009; Brown *et al.*, 2015; Cooper and Owen, 2007; Dillard and Roslender, 2011). From our analysis in section 4 and the interviews there was evidence to partially support the iaNGO's claims to adopt a dialogic approach to counter accounting.

However, limitations in our research methods mean that these claims could not be fully evaluated. For example, evidence would have to be gathered from all groups in the arenas (see figure one) to evaluate their engagements with the iaNGOs. Our analysis of the iaNGOs counter accounts and their description of their processes suggests that they only partially meet the necessary attributes of dialogic counter accounting (Brown and Dillard, 2015; Contrafatto *et al.*, 2015; Thomson and Bebbington, 2005). The iaNGOs interviews reported an intention to engage in co-operative dialogue and participation wherever it was pragmatic to do so. Whilst they made visible the catalogue of abuse suffered by local communities and the natural environment in powerful and compelling ways to those in power their counter accounts were clearly oppositional. Many of their counter accounts were intended to bring the power of others into play and force change on those abusing their powers in the Niger Delta. Therefore, they are more appropriately classified as partisan, bridging counter accounts, rather than dialogic.

This does not mean that the iaNGOs were not adopting dialogic engagement practices in their campaigns, but rather it was the counter-accounts that were not wholly dialogic. This evaluation of the content and nature of the accounts was similar to the observations in relation to ASH in Thomson *et al.* (2015). However, it was differentiated by the iaNGOs' stated desire to enter into constructive dialogue with the oil companies and regulators to determine a common cause for change. This can be contrasted with ASH's position that they felt there were no areas where they could find common cause with BAT (Thomson *et al.*, 2015). In the Niger Delta, there did appear the possibility of common cause among iaNGOs, oil companies, local NGOs, local communities and government institutions. However, as will be discussed in the next section this common cause remained a rather elusive possibility.

5.6. Impact of Counter Accounting in the Delta

The iaNGOs were explicit in their evaluation of counter accounts that whilst there had been limited, the majority of the conflicts in the Delta remained unresolved. There was a sense of limited optimism for the potential for change through the cumulative impact of decades of campaigning. Oil spills and gas flares remained major environmental problems, which combined with human rights violations and failure to remediate affected locations within a reasonable timeline, were substantial obstacles to sustainable development (Amnesty International, 2009, 2011, 2013; UNEP, 2011). It was recognised that even if the accountability of oil spills and gas flaring was improved and regulations appropriately enforced, the legal sanctions lacked sufficient bite to impact on corporate behaviour. There was a concern that the governance system remained problematic and any substantive improvement within a reasonable timeline was unlikely (see also Amnesty International, 2015a, 2013, 2011; UNEP, 2011).

The iaNGOs reported how some of the issues raised in counter accounts were captured by the corporations due to ineffective regulatory regimes (see also Amnesty International, 2011 2013; Christian Aid, 2004; Friends of the Earth, 2011; Amunwa, 2011; Pegg and Zabbey, 2013; Steiner, 2010; UNEP, 2011). In many cases the iaNGO's systematic counter accounts were based on the assumption that when problems were made visible, the corporation would act to correct the underlying issues. The iaNGOs recognised that this was not always the case and often the corporation implemented superficial or symbolic actions with no substantive changes in the suffering of those living in the Delta. For example;

“Shell has traditionally not done the right job in clean-up, ... they go through the motions, they make it look like they have been responsible at cleaning things up but on the contrary, in actually getting oil out of the environment, they have failed time and time again. And this is the ways things have been going-on in the Niger Delta for decades [...] They [oil companies] have made 100 of billions of dollars off the Niger Delta over the last 50 years and have put very little back into it. They do little projects; they built a water treatment centre and left it without maintenance to fall apart. They built

schools, no teachers and books. They do the things that look good on a quarterly report to their shareholders, but they do not have any substance in the Delta.” (iaNGOr5)

The iaNGOrs claimed the cumulative production of counter accounts had reformed some of accountability and corporate governance practices that facilitated more effective communication and engagements

“From what we have observed over time is that the accounts have galvanised companies to become a lot more serious about responding to concerns as they are raised.” (iaNGOr4)

As discussed in earlier sections the iaNGOrs sought to reform particular aspects of the governance system in Nigeria. There was recognition that their partisan counter accounts had some impact on the politics of oil governance and in reforming part of the regulator system. One impact of their partisan counter accounts was to disrupt the political dynamics and power struggles surrounding the governance of oil exploration activities whilst recognising the long-term nature of this type of campaigning (see Thomson *et al.*, 2015; Tregidga, 2017)

“the report¹³ has paralysed the actions within the Nigerian government and within Shell. Sometimes it takes several years 5, 6 or 8 years to start seeing the impact of these reports but I truly believe that they do have positive impact in shifting the political dynamics” (iaNGOr5)

There was consensus by the iaNGOrs that the launch of the Oil Spill Monitor (OSM) in January 2014¹⁴ was a very positive development (SDN, 2014). The OSM, a web-based interactive map, evolved from a partnership with NOSDRA and a coalition of NGOs. The OSM was an accountability initiative to reduce the impact of oil pollution and provide open access to detailed accounts of the cause, timing, location, quantity of pollutant and remediation activities. The OSM makes visible oil spill data and how oil corporations are fulfilling their legal duties as well as the impact of third party interference and sabotage on the environment. Communities have full access to the OSM and can use its website to report oil spills to regulators.

“I think the biggest success is probably the oil spill monitor, where you see collaboration between civil societies, the government, and the oil industry looking to create public transparent platform to document every single oil spill that is happening in Nigeria.” (iaNGOr6)

However, there were concerns expressed that despite the enhanced transparency facilitated by the OSM, it has not been accompanied by governance reforms or additional resources to mitigate or prevent oil spills, or to remediate affected land and rivers. The iaNGOs recognised that the OSM has improved the visibility of the problem and was an integral part of the solution to oil spills, however knowing there has been inestimable barrels of oil spilled and that none of the leaks have been adequately remediated was best regarded as a pyrrhic victory (see also Amnesty Report, 2015a, 2013, 2009; Amunwa, 2011). Better accounting for this problem allowed iaNGOs and other coalition partners to ask better questions about what had been done, but had not led to the resolution or remediation of the problematic consequences of oil spillage.

6. Concluding Comments

In this paper, we set out to contribute to prior research on external accounting, theoretically and empirically, through research into the use of counter-accounts by iaNGOs in oil related conflicts in the Niger Delta (e.g. Apostol, 2015; Dey et al., 2011; Gallhofer et al., 2006; Gray et al., 2014b; Georgakopoulos and Thomson, 2008; Sikka, 2006; Spence, 2009; Tregidga, 2013, 2017; Vinnari and Laine, 2017). The counter accounts studied were intended to improve the lives of the long-suffering, marginalised communities and the natural environment of the Niger Delta. Contrary to criticisms of counter accounting (Gray and Gray, 2011; Li and McKernan, 2016; Medawar, 1976; Spence, 2009) the iaNGOs were largely positive as to the contribution of counter accounting in facilitating emancipatory changes in an unsustainable, poorly governed arena. The iaNGOs considered counter accounts to be a useful problematising tool within the Niger Delta and effective in making visible human rights violations, unsustainable corporate practices, problematic governance systems to those with the power to bring about change (Frankental, 2011; Gallhofer et al., 2011, 2015; Gray and Gray, 2011; Lauwo and Otusanya, 2014; Sikka, 2006, 2011).

Our research supports the work of others that counter accounting is not a singular practice with a single purpose, but is a complex set of accounting practices that operates differently in different contexts (e.g. Adams, 2004; Brennan and Merkl-Davies, 2014; Collison *et al.*, 2010; Contrafatto *et al.*, 2015; Cooper *et al.*, 2005; Dey and Gibbon, 2014; Rodrigue, 2014; Thomson *et al.*, 2015). The evidence presented demonstrated the different ways iaNGOs' used counter accounts at different stages of conflicts, for different purposes and within different engagement strategies. These included: systematic accounts reporting non-compliance; oppositional counter accounts to contradict corporate accounts; counter accounts that empowered and built capacity in local communities; partisan accounts to reform problematic aspects of governing; counter accounts that reframed conflicts; conflict escalation counter accounts; coalition building counter accounts; arena bridging counter accounts; as well as confrontational, de-legitimizing counter accounts. Before outlining what, we consider to be the main contributions of our paper, we would like to note a number of important limitations to our work and identify opportunities for further research.

This paper concentrated on iaNGOs' opinions on the use of counter accounts in a long running, highly contested, multi-issue conflict that is still largely unresolved (See Table Two and Figure One). However, our primary evidence was drawn from 9 interviews with representatives from 9 iaNGOs undertaken in a 9-month period in 2015. In addition, these interviewees were purposively selected based on their prior use of counter accounts. This form of sampling is likely to create a bias towards interviewees that are more favourable to counter accounting than in the wider iaNGO population. This bias could also be further amplified given that the objectives and engagement strategies of iaNGOs make them more likely to use external accounts than other NGOs. It is therefore difficult to generalise our interviewees' responses across the history of the Niger Delta conflict, across all users of counter-accounts in this arena, across the iaNGOs they work for and across different categories of NGOs.

The Niger Delta conflict is very dynamic and fast moving and therefore these interviews cannot be relied upon for predicting or representing future developments in this arena. Due to the contested and politicised nature of the oil industry in the Niger Delta access to certain organisations and information was restricted. For example, despite the activities of the Nigerian Extractive Industry Transparency Initiative (NEITI) in promoting access to information held by the corporations and the government, there was a lack of

transparency over oil production volumes, the value of this production or the level of oil royalties collected from corporations. This information was confidential, restricted to corporations and the government, and we were denied access to it. Therefore, the information analysed in this paper is partial and does not reflect all of the information related to this conflict arena

This paper sought to explore iaNGOs' motivation and rationale for using counter accounts, rather than to examine the impact of these counter accounts experienced by other participants in arenas. Therefore, the responses analysed in this paper only represented the account-preparers' perspective, rather than the account-receivers' perspectives. Furthermore, our analysis of the dialogic or oppositional nature of these counter accounts was partial in that it did not incorporate any responses of other participants who would be expected to be involved in dialogic activism or dialogic counter accounting. As the focus of this paper was to explore the motivations of counter accountors, we did not undertake a systematic analysis of the content of counter accounts. As mentioned earlier, due to legitimate concerns over potential breaches of our confidentiality and anonymity agreements we were not able to publish any analysis of the links between specific counter-accounts and evidence collected in the interviews.

These limitations do provide opportunities for further research in the Niger Delta and the use of counter accounts in other contexts. These opportunities include: a systematic content analysis of counter accounts used in the historical development of the Niger Delta conflicts; interview analysis of other arena participants in the Niger Delta as to their perceptions of these counter accounts; exploration of the dialogic or oppositional nature of counter accounts with potential co-producers of these accounts or the intended audiences of these accounts; detailed case studies to integrate evidence on the motivations for producing counter accounts with an analysis of the counter accounts produced; exploring the nature of counter accounts at different stages of a conflict life cycle. All of these future research projects would complement the findings of this paper, contributing to the external accounting research literature and wider social and environmental accounting research.

Notwithstanding the above limitations, in this paper we make a number of specific contributions. First and most importantly, we extended prior research in external accounting by analysing why organisations considered that external accounts, in the form of counter accounts, made a positive contribution to their

engagement strategies. Second, we evaluated how counter accounts were used in conflict arenas, in particular the role of arena bridging counter accounts. Third, we extended Thomson *et al.*, (2015)'s evaluatory framework by further specifying the necessary attributes of dialogic counter accounting. Fourth, we evaluated the dialogic nature of counter accounting by iaNGOs in the Niger Delta arena.

Our analysis revealed that iaNGOs used counter accounting: to make visible problematic corporate practices to those with power over the corporation; to give marginalized indigenous communities the capacity to engage more effectively; and to bridge the unequal power relations by publicising problematic practices in different conflict arenas. Their counter accounts gave a significant voice to marginalized indigenous communities in challenging prevailing governing and accountability structures and practices (Adams, 2004; Apostol, 2015; Cooper *et al.*, 2005; Spence, 2009; Thomson and Bebbington, 2005; Tregidga, 2017). The empirical findings largely support the findings of Thomson *et al.*, (2015) and O'Sullivan and O'Dwyer, (2009) as to why iaNGOs might use systematic, partisan and contra-governing counter accounts.

Counter accounts were also used by iaNGOs when they judged formal systems of governance and accountability to be problematic and in these contexts, they were used as a political delegitimising tactic to escalate conflicts by acting as bridges to more powerful arenas. Through counter accounts iaNGOs facilitated indigenous communities to speak their version of truth to those with power over those responsible for the poverty, social injustice and environmental degradation they experienced and enabled a collective challenge to hegemonic governance and accountability structures. Similar to Georgakopoulos and Thomson (2008), there appeared to be attempts at dialogic activism and dialogic counter accounting, however, the ability of counter accounting to fully encompass dialogic activism was limited (Bebbington *et al.*, 2007; Brown, 2009; Brown and Dillard, 2015; Contrafatto *et al.*, 2015). IaNGOs use of counter accounts were underpinned by the assumption that appropriate formal governance mechanisms should be enacted to ensure human rights are not violated and the natural environment sustained. Accountability processes that enabled the involvement of the communities in the governance of sustainable development and human rights were considered by the iaNGOs as critical for substantive change to occur. This paper identified some of the ways in which external accounts can contribute to resolving conflicts, but also calls for further research in developing a more sophisticated and nuanced understanding of other ways that external

accounting could be used to enhance accountability and construct governance structures that support emancipatory transformation.

7. References

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Notes

¹ Bodo is a community located 20km south of Port Harcourt in the Ogoni settlement area and is part of the Rivers State of Nigeria. In January 2015, they had an out of court settlement of £55m against Shell due to two massive oil spills in 2008 and 2009.

² Specific examples of these violations include Saro-Wiwa vs Shell, Doe vs Unocal, Plachimada vs Coca Cola, British American Tobacco and the Kenyan farmers, Bodo community vs Shell, BP and the Baku-Tbilisi-Ceyhan oil pipeline (Christian Aid, 2004; Friends of the Earth, 2005, 2011; Panda, 2013; Vidal, 2011).

³ In the academic literature, external accounts have been referred to using many different terms, including: *social audits* (Medawar, 1976), *deindustrialisation or plant closure audits* (Harte and Owen, 1987), *silent accounts* (Gray, 1997), *shadow accounts* (Dey, 2007), *reporting-performance portrayal gaps* (Adams, 2004), *social accounts* (Cooper *et al.*, 2005), *dialogic accounts* (Bebbington *et al.*, 2007), *counter accounts* (Gallohofer *et al.*, 2006), *anti-accounts* (Spence, 2009), *polylogic accounts* (Brown and Dillard, 2013), *surrogate accounting* (Belal *et al.*, 2015; Rubenstein, 2007) and *new accounts* (Gray *et al.*, 2014b).

⁴ ASH is a campaigning public health charity with the objective to reduce the harm associated with smoking.

⁵ Bob (2005, p.106) as cited by Demirel-Pegg and Pegg (2015, p.658) argued that "although some Ogoni used violence, these unusual events contravened MOSOP policy and were quickly condemned by the leadership."

⁶ This day is now referred to as the Ogoni Day (Senewo, 2015).

⁷ Bob (2005, p.83-84) claimed that "although Ogoni Day garnered no contemporaneous media coverage outside Nigeria, Saro-Wiwa screened the videotapes at the UNPO (Unrepresented Nations and Peoples Organization) General Assembly in The Hague at the end of January... His speeches attacking Shell won him notice in the Netherlands, Shell's home country."

⁸ The authors could not find any copy of this report online, on Greenpeace webpage or in the library.

⁹ Their death sentence on the 31 October 1995 resulted in international outrage see: In remembrance- Ken Saro-Wiwa Part IV <https://www.youtube.com/watch?v=50AGOBgoi3U>

¹⁰ \$1 per day was the latest available poverty line benchmark on the Niger Delta region. However, it is recognised that the World Bank poverty line for developing countries was adjusted in October 2015 to \$1.90.

¹¹ e.g. Amunwa, 2011; Amnesty International, 2009, 2011, 2013, 2015; Christian Aid, 2004; ECCR, 2010; Friends of the Earth, 2005, 2011; Social Actions, 2009 a, 2009b, 2014; Steiner, 2010; UNDP, 2006; UNEP, 2011.

¹² Port Harcourt is the capital city of Rivers State and the main port for exporting oil, many of the Oil Corporations have offices there as have NOSDRA.

¹³ Note it is not possible to provide examples of these reports, as it would compromise the anonymity of the interviewees.

¹⁴ The OSM provides public access to information on oil spills, which are presented on an online accountability and interactive mapping platform.