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## **ASH, ACTIVISM AND ACCOUNTING: RESISTING BIG TOBACCO**

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### **ABSTRACT**

**Purpose:** To examine external accounting and explore its transformative potential in the context of social activism for tobacco control.

**Design/methodology/approach:** This paper presents a longitudinal case study of Action on Smoking and Health UK (ASH) and their use of external accounting as part of their campaigns during 1999 - 2010. The paper develops a typology of external accounting that integrates the tactics and strategies of activists with external accounting entities, visibilities and contents. This paper uses this typology to analyse ASH's external accounting and activism that attends to the problematisation and transformation of tobacco control in the UK.

**Findings:** Our study identifies the potential of external accounting to critique and challenge institutional conduct by producing new knowledge, creating new visibilities, creating new accounting entities and challenging the moral and ethical underpinnings of the problematised actions. The paper argues that the effectiveness of such external accounts to contribute to transformative change was influenced by the strategy and engagement tactics of the activist group, and the power dynamics and governance in the wider contested arena. ASH used different external accounts in specific episodes of activism that collectively contributed to a comprehensive account of what they consider to be the unacceptable consequences of tobacco production, consumption and governance.

**Originality/value:** This study provides insights into how external accounting can contribute to transformative change. The longitudinal examination illustrates how one organisation's external accounting activities are intertwined with social activism in tobacco control. The paper contributes to discussions on how accounting can play an effective role in social transformations and outlines a framework for further research in this field.

**Keywords:** external accounting, transformation, governmentality, tobacco