

# ASH, ACTIVISM AND ACCOUNTING: RESISTING BIG TOBACCO

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**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

## Introduction

Many activist organisations have sought to make visible and delegitimise the social and environmental impacts of corporations and governments as part of their campaigns for change (Crossley, 2003). Globalization, the ubiquity of the Internet, and the emergence of grassroots social networks have contributed to demands for improved institutional accountability and transparency (Lubbers, 2003). Groups within civil society now problematize the social and ecological acceptability and legitimacy of the actions of others and create new forms of knowledge and fields of visibility<sup>1</sup> of the actions of institutions. The use, by civil society, of external accounting processes and practices is growing in importance in the social accounting literature (Gallhofer et al., 2006; Shenkin and Coulson, 2007; Spence, 2007), and resonates with the critical accounting community specifically those seeking transformative change (see, for example, Cooper et al., 2005; Everett, 2004).

There are a number of potential differences between organisation-centred and external accounting. We argue that organisation-centred accounts seek to maintain or improve their resources, reputation, power and legitimacy; whereas external accounts seek to redistribute, challenge and disrupt resource distributions, reputations, power and legitimacy. External accounts are an important empirical site to observe accounting processes and practices that are more closely aligned with change agendas, such as the sustainability programmatic discourse, rather than those produced by profit-seeking corporations (Bebbington and Thomson, 2007).

Anti-tobacco activism has been amongst the most effective social movements in the last 30 years. Since publication of link between smoking and lung cancer in 1950, this social movement has brought about radical changes in policy, individual smoking behaviour and culture (Berridge & Loughlin 2005). Recent examples of change include bans on smoking in public places in the UK, and the introduction of plain packaging for tobacco products in Australia. The movement has effectively de-normalised the production and consumption of a product that previously epitomised progress, sophistication and modernity. Tobacco control is part of a wider social movement to transform consumption and production practices over generations in the United Kingdom and globally (Berridge 2007, Mamudu et al 2011).

Tobacco, smoking, and multi-national tobacco companies have been subject to much research spanning individual freedoms (Bell et al 2010), corporate social responsibility of the tobacco industry (Palazzo & Richter 2005; Wist, 2006) and tobacco control (Trochim et al 2003). Tobacco control has been subject to much examination in the context of the history of public health science and policy (Berridge 1999, 2003, 2008). Within this body of work, public health activism has been examined with reference to the use of the media and advertising (Berridge 2007, Berridge & Loughlin 2005, Pennock 2008, Street 2004) and we seek to extend this work with reference to external accounting.

In this paper we position external accounts as part of social movement processes and practices that intend to challenge and de-legitimate power relations in order to mobilise change agendas. These external accounts therefore part of struggles for power, resources and the ability to govern. We focus our interest in external accounting and social activism through a longitudinal analysis of Action on Smoking and Health UK (ASH) between 1999 and 2010. ASH is generally regarded as a highly effective activist organisation that makes extensive use of a diverse range of practices to problematize aspects of tobacco production, consumption, and governance. Here, we focus on a

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<sup>1</sup> For example, the website *gapminder.org* has experimented with imaginative graphical uses of a variety of quantitative macro socio-economic indicators, to create animated presentations that problematise socio-economic issues.

series of external accounts produced by ASH that sought to problematize and how radically they sought transformation of tobacco control within their programmes of activism.

### **External Accounting and Social Activism**

This section provides an overview of a two-part analytical framework that will be used to make sense and evaluate the external accounting processes and practices of ASH. This first part of the framework attempts to make sense of external accounts as part of specific programmes of social activism within the context of its conflict arena and as part of an historic exchange of accounts amongst arena participants (Georgakopolous and Thomson, 2008). The second part of the framework is informed by a governmentality lens that attends to the contestation of the practices and rationalities of governing (Dean, 1999; 2007). The analytics of government approach requires attendance to four dimensions of governing: *Visibilities, identities, knowledges and techniques* (Dean 1999). These dimensions are intertwined in practices and rationalities of governing that extend from the everyday activities to the formalised programmes and regimes of governing.

Understanding external accounting processes and practices requires examining the relationships between the practices and rationalities of actors within the arena of tobacco control (including health professionals, activists, policy makers, and the tobacco industry) and how these accounts were aligned with others' practices in order to bring about change. This requires an explicit consideration of which institutions have the power to bring about (and resist) desired changes as well as what needs to be changed. In a contested arena the focus of contention and the degree of transformation sought may shift over time depending upon the perceived success/failure of prior engagements and the actions/reactions of others within the arena.

This changing focus of engagement creates another point of departure between organisation-centred and external accounting in the selection of accounting entities. External accounting constructs the accounting entity based on what the activists perceive to be the problematic issues (O'Sullivan and O'Dwyer, 2009) rather than the organisational form. In their review of external accounting literature, Dey et al (2012) suggest that the accounting entity that is the subject of external accounts could extend beyond a focus on corporations to include trade associations, products, laws & regulations, sovereign nations, political campaigns, government proposals, public sector organisations, industries, regulators, geographic regions, rivers, social groupings and local communities.

Dey et al (2012) underpinned their typology of external accounting processes and practices with prior research that theorised accounting processes and practices as hybrid governing technologies that emerged from a complex and contingent interplay of different programmatic discourses about governing, but are also constitutive of the act of governing (Burchell, 1980; Miller, 1994, Miller et al 2008). In prior work, organisation-centred accounting is explained as a disciplinary power operating as a dividing and legitimating practice that contextually determines norms of acceptable behaviour and thinking (Hoskin and Macve, 1986, 1994; Miller, 1990; Rose, 1990). Organisation-centred accounting constructs our understanding and legitimates intervention over others in that world (see, for example, Shaoul, 1997; Hoskin and Macve, 1986; Miller and O'Leary, 1987; Miller and Rose, 1990; Jones and Dugdale, 2001; Boyce and Davids, 2004; Russell and Thomson, 2009; Solomon and Thomson, 2009, Spence and Rinaldi, 2011). This body of research tends to focus on the accounting as a set of processes and practices that imposes the rationalities of the powerful on 'the other' (Shearer, 2002). Drawing on the work of others (e.g. Gray, 1997; Gibson et al., 2001; Adams, 2004; Cooper et al., 2005; Solomon and Thomson, 2009; Collison et al., 2010), we argue that the power of organisation-centred accounting to dominate social settings could be subverted by external accounting processes and practices that are themselves understood as part of wider social movements

that seek to transform regimes of governance.

In this paper we consider external accounting as problematizing conduct with a view to achieving transformative change. We suggest that external accounting is used by activists to transform the conduct of others on behalf of 'the other' in accordance with their values and beliefs. External accounting is broadly defined as processes and practices that render visible certain phenomena in a numerical and narrative form to problematise current or future conduct in order to justify intervention in pursuit of a 'better' outcome (i.e. transformation). External accounting re-presents the consequences of this problematized conduct within an alternative set of norms of acceptable behaviour in order to re-divide past, present and future actions into 'good' or 'bad' as a precursor to intervention. External accounting engages with and disrupts dominant discourses and may be a potentially powerful technology where there is contestation over the acceptability and credibility of official accounts of events.

Dey et al (2012) describe four types of external accounting processes and practices: systematic, partisan, contra-governing, and dialogic. These types are differentiated by the transformation sought, the entity to be transformed and the fields of visibility (See Table 1). In this paper we use this typology to analyse ASH's external accounting practice over time and link them to their social activism activities.

**Table 1: A typology of external accounting approaches**

Type of External Account	Transformation sought	Entity to transform	Field of visibility	Examples
Systematic	Participation within and/or improved discharge of existing governing processes	Specific organisational conduct or intention	Provide new evidence / knowledge on target entity's conduct / intentions	Social Audit Ltd (1976) reports Plant closure audits (Geddes, 1992) Silent accounts (Gray, 1997) Shadow accounts (Gibson et al., 2001) Reporting-performance portrayal gap analysis (Adams, 2004) Early ASH accounts of BAT (2002a, b)
Partisan	De-legitimation and/or reform of specific government technology / institution within overall governing regime	Specific governing technology or institution	Provide new evidence / knowledge on inadequacies / loopholes of governing	Anti-reports (CIS, 1971) Social audits (Cooper et al., 2005) Counter accounts (Gallhofer et al., 2006) Later ASH reports on BAT (2005) Other NGO reports (FoE, 2003a,b; Oxfam, 2002)
Contra-governing	Overthrow existing governing system and replace with another dominant form of governing	Regime of government	Problematise the underlying nature / ideology of governing systems	Public health/inequality research (Collison et al., 2007, 2010; Wilkinson and Pickett, 2009)
Dialogic	Synthesizing different voices into a new form of emancipatory governing	Oppressed and silenced voices within existing regime of government	Exposing the inequalities and oppression within a governing regime	None – but see Macintosh and Baker (2002); Thomson and Bebbington (2005)

## Research Approach

A case study approach was used in order to do conduct an in-depth analysis of the external accounting practices of ASH. We chose to focus on this particular non-governmental organisation because of their well-known campaigns against multi-national tobacco corporations. For example, ASH produced social audits problematize the conduct of British American Tobacco as reported in their Corporate Social Responsibility (ASH, 2002a,b, 2005). Our interest in this form social audit or 'shadow account' (Dey, 2007; Gray, 1997) led to broader examination of ASH's external accounting practices as part of their advocacy work to transform tobacco control in the United Kingdom, and internationally.

Initially, we focused on accounts concerning conduct of specific corporations, particularly British American Tobacco (e.g. ASH 2002, 2007) and the tobacco industry (e.g. *The smoke filled room: How big tobacco influences health policy in the UK* (ASH 2010) before expanding our examination to publicly available documents produced by ASH over an 11-year period (1999-2010). Documentary data published via the ASH website ([www.ash.org.uk](http://www.ash.org.uk)) was collected, reviewed and analysed between January and April 2011. A total of 416 documents were examined during a four-month period. Documents included annual reviews<sup>2</sup> that described ASH's activities each year; financial statements, and along with publications concerning particular topics such as smoking in public places or tobacco advertising.

Analysis involved first, reviewing all Annual Reviews detailing the activities of ASH; and second, reviewing the archive of other publications and campaigning documents available online. We reviewed the documents to determine whether they could be considered to external accounts. This was determined by a number of different criteria, namely, whether ASH labelled the document as 'accounts' or how they referred to them in their campaign strategy documents or annual reviews. This selection of documents was then confirmed with reference to our definition of the characteristics associated with external accounting. These characteristics include whether they rendered visible certain phenomena in a numerical and narrative form; whether they problematised current or future conduct in order to justify further action; whether they were used to engage with elements of the tobacco governing regime; whether the document re-presented the consequences of conduct within alternative set of norms of acceptable behaviour; whether they attempted to disrupt dominant discourses; and whether they contested the acceptability and credibility of official accounts of events. Documents posted on the website were then subsequently reviewed, whether or not they were labelled as accounts by ASH.

The specific aspects of the documents, identified as possessing characteristics of external accounting, were then collected in order to determine the accounting entity, type of transformation sought, engagement activities, content, characteristic of evidence, link to specific campaigns, visibility and problematisations. The results of this initial review were then used to construct the categories of activism and external accounting associated with ASH, summarised below in Table 2.

The next stage of the analysis was to explore the relationship of these different forms of activism and accounts to ASH's campaigns and objectives. The results and discussion presented below were developed iteratively through first by emergent thematic coding from ASH's documents, second with reference to a governmentality lens, and third with reference to reviews of literature concerning social and shadow accounting, social movements, and tobacco control in the UK. Our analysis extends across two interwoven lines of enquiry: first, the nature of external accounting and linkages with activism practices of ASH; and second, the interrelationship between external accountings and

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<sup>2</sup> Annual reviews were not available for 2000 and 2002

transformative change in the governing of tobacco control in the UK. Prior to presenting our results we feel it is important to provide some contextual information on ASH as an organisation.

Table 2: Categories of Activist and External Accounting Practices used by ASH 1999 - 2010

Activism	External Accounting
<p><b>Participation:</b> formal involvement with existing governance processes and practices related to tobacco.</p> <p><b>Education</b> – involvement in the development / delivery of tobacco related knowledge, including speaking at conferences and other symposiums</p> <p><b>Guides/Toolkits</b> – the preparation and dissemination of guides/toolkits on how to minimise the harm caused by tobacco related activities</p> <p><b>Charters</b> – the establishment, promotion and monitoring of voluntary charters and organisational commitments to reduce the harm caused by tobacco related activities</p> <p><b>Adverts</b> – use of marketing media to disseminate the harm caused by tobacco related activities</p> <p><b>Protests</b> – participation and organisation of public demonstrations to reduce the harm caused by tobacco related activities</p> <p><b>Media Stunts</b> - high profile, media-friendly stunts designed to draw action to specific harm caused by tobacco related activities</p> <p><b>Lobbying</b> – political lobbying at all levels (local Authorities, trade associations, national governments, supra-national organisations, e.g. EU, UN, GATT) in support of measures to reduce the harm caused by tobacco related activities</p>	<p><b>Breach Reports</b> – reports that identified non-compliance with existing voluntary and statutory regulations</p> <p><b>Medical Reports</b> – reports that links tobacco related activities with specific medical conditions</p> <p><b>Social Harm Reports</b> – reports that link tobacco related activities with evidence of harm to members of society</p> <p><b>Economic Reports</b> – reports of the economic cost of tobacco related activities, normally related to industry claims of the economic benefit of the tobacco trade</p> <p><b>Opinion Polls and Surveys</b> – reports of public opinion in relation to the social acceptability of tobacco related activities and policy measures to change tobacco related activities</p> <p><b>Social Audit</b> – shadow accounts of social and environmental accounts produced by specific corporations.</p> <p><b>Evidence / Consultations</b> – reports providing ASH evidence to policy makers or in response to calls for consultation.</p>

### Introducing ASH

ASH has been recognised as an early adopter of external social accounting processes and practices as part of achieving its vision of a world free from the harm caused by tobacco. This NGO has emerged from humble beginnings. In 1971, Action on Smoking and Health (ASH) was established by the UK Royal College of Physicians as a campaigning public health charity that works to eliminate the harm caused by tobacco. Doctors originally founded the organisation, but non-medics and radical activists have influenced its approach to advocacy that regularly uses the media to raise awareness of smoking

related issues (Berridge, 2007: 1311). ASH is a small high profile, well-respected, effective NGO involved in a high contested global arena. In 2011, ASH were awarded the World Health Organisation's *World No Tobacco Day Award* in recognition of their efforts in establishing the UN Framework Convention on Tobacco Control and the development of the illicit trade protocol. ASH has been recognised as effectively contributing to these changes nationally and globally.

ASH (UK) is part of a global network of tobacco control movement comprising other ASH organisations such as those based in the United States of America and Australia alongside other health groups and charities. ASH (UK) operates in a highly contested global arena, with the tobacco industry as their main opponent. This industry is also known as 'Big Tobacco', a rather pejorative term used to denote large multi-national corporations including British American Tobacco (BAT), Imperial Tobacco, Philip Morris and RJ Reynolds.

"It seemed to me when I came into ASH that here was a pressure campaign that was ripe. It hadn't been properly used. You had your villain. You had your St George and the dragon scenario, you had your growing ecology bandwagon, growing interest in consumerism. It seemed there were a lot of prospects of making something out of it."

Mike Daube, Director of ASH (c.1975-75) <sup>3</sup>

ASH are involved in what may be characterised as a 'David versus lots of Goliaths' or 'St George and the dragon' arena as illustrated in the above quote above. This is partly evident in the comparison of annual income, staff numbers of ASH and their opponents. In 2010, ASH's income was £0.95m compared with the £43.8bn<sup>4</sup> of their opponents BAT. Similarly, in the same year ASH (UK) employed 10 staff compared with the 92,285 staff of BAT's Group activities. ASH (UK) is funded from three main sources: medical charities that share their concern (e.g. British Heart Foundation (BHF), Cancer Research UK), Government funding (UK Department of Health, Welsh Regional Assembly, Local Authorities) and income from the public as donations, subscriptions and income generated from activities. Their website states that ASH seek to be innovative and agenda setting whilst ensuring that their policies are evidence based. Their activism is built round two interrelated strategies:

**'Information and networking:** To develop opinion and awareness about the "tobacco epidemic"  
**Advocacy and campaigning:** To press for policy measures that will reduce the burden of addiction, disease and premature death attributable to tobacco.'

ASH, 'About Us' webpage<sup>5</sup>

### **ASH, accounting & activism**

Having presented our research approach and introduced ASH, we now present and discuss our findings relating to external accounting and activism; problematisation of tobacco consumption, production and governance; before presenting three vignettes of external accounting in relation to three tobacco control campaigns.

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<sup>3</sup> Interview with Mike Daube. Wellcome Library for the History and Understanding of Medicine, William Norman collection, ASH archive, SA/ASH R.12, Box77 c1975-6 from Berridge 2007

<sup>4</sup> Gross revenue for the year ended 2010

<sup>5</sup> <http://www.ash.org.uk/about-ash> (Accessed 13 Feb 2013)



### *External accounting & activism*

A common strategy amongst NGOs is to publish their own external accounts that directly confront and problematize disclosure of corporations. Like the academic studies discussed previously, these external accounts seek to collect and present wider external sources of information about the social and environmental impacts of the chosen problem. Often these external accounts are aligned with other practices of social activism (such as protests).

Our first review of ASH's accounts builds on Dey et al (2012) conceptual typology of alternative accountings. We identified and examined accounts with reference to the entity to which the account related and the nature of the change sought. For example, in the case of ASH, some alternative accounts related to social audits of corporate activities and have been linked to a form of 'resistance' with regards illustrating an alternative view of corporate activities compared to that depicted in the accounts provided by the particular corporations.

The intention of this review of documents was to locate the 'anti-corporate' external accounts within the context of other external accounts and ASH's activism activities as part of the tobacco control movement. In doing so, the documentary review provided an opportunity to further examine ASH's use of other forms of external accounts to contrast, contest and engage with smoking and tobacco control issues. Thus, an initial point of analysis concerned the characterisation of ASH's documents in accordance with an emergent typology of external accounts.

ASH social activism practices are underpinned by scientific research and evidence. They adopt an evidence-based approach to their activities that uses up-to-date published research or commissioning, publishing and promoting their own research into the harmful consequences of tobacco. They adopt a holistic notion of the harmful consequences of tobacco in society comprising issues such as the social and environmental consequences of tobacco growing and production, impact of tobacco smuggling, corrupt practices of tobacco companies, impact of tobacco advertising and the direct and indirect health impacts of tobacco consumption. Their campaign practises and processes are centred information provision and networking in order to promote a wider public awareness about the "tobacco epidemic"; to press for policy measures at all relevant levels of governance (international, national, local and individual); and to reduce the burden of addiction, disease and premature death attributable to tobacco.

As we consider external accounts as part of broader activist practices that problematize conduct and seek transformative change our analysis first sought to identify types of practices, and associated external accounts, that ASH used (Table 2 summarises ASH's practices, including 'external accounting'.) These practices were used regularly over the ten-year period to transform tobacco control in the UK (see Figure 1). We have distinguished between those 'activist' and 'external accounting' practices with reference to a number of criteria. *External accounting* often involves the production of a documentary account that is often based on research and evidence from medical science or other investigations. In contrast *activism* spans engagement and participation in reviews of policy or legislation by governments that sometimes also involve participation in formal policy discussions to media stunts and protests.

These practices are used to varying degrees but feature regularly across all of the harms identified as a consequence of tobacco production and consumption. The elements of the toolkit of advocacy practices used were tailored to each engagement driven by their characterisation of the specific problem they were trying to address. In all cases examined they used a combination of external accounting and activism, often involving media amplification (see Georgakopolous and Thomson,

2008). For example, in 2008 when they produced their footprint report of BAT's activities in Africa they mounted a demonstration at BAT's AGM, provided media briefing of their intended actions and press releases covering the main content of their shadow report.

### *Problematizing tobacco*

*Problematization* of current governing is often linked to *vision* of how things should be. In the case of ASH and transformative change, this analytical approach involves iterative examinations of documentary data with regards each of the dimensions as well as identification of the discourses of harm that *problematize* smoking and tobacco. This is linked to the reframing discourse regarding the acceptability of tobacco consumption and attempts to re-orientate the nature of tobacco control.

The impacts of smoking and tobacco are wide. Those featured in ASH's documentation include those affecting the individual (e.g. diseases such as child asthma, peripheral circulatory disease) to those that may affect entire countries, particularly those growing tobacco (ASH, 2008). Table 3 below presents a variety of issues and impacts identified during the review of ASH's alternative accounts illustrating the range of issues of concern that ASH associated with tobacco. This table provides an overview of the multiple and overlapping issues related to tobacco. It is worth noting that ASH use multimedia approach to their external accounting. For example the report of BAT's African Footprint that documents the impact of their production of tobacco in Africa (ASH, 2008) was also accompanied with a campaign video, a Facebook campaign page and photographs of their lobby of BAT's AGM<sup>6</sup>.

Table 3: Issues identified in ASH's accounts

Issue	Example
Smoking bans	Smoking in workplaces Smoking in public places
Individual smoking habits	Smoking while driving Poverty and tobacco consumption
Tobacco industry	Allegation of bribery by Tobacco companies Corporate breach of voluntary codes Environmental impact of tobacco production Corporate corruption Challenge claims of corporate social responsibility Tobacco firms and sport sponsorship Tobacco firms and cultural sponsorship Corporate price-fixing Supply chain abuses
Legislation & Policies	National & International laws Tobacco taxation Exposing practices to regulators
Health Education	Cigarette packets – health warnings Advertising of tobacco products
Science	Toxic content of cigarettes Questionable Scientific Evidence in support of smoking Inaccurate evidence provided by tobacco industry Tobacco funding of university teaching & research
Economics of health	Economic cost of treating smoking related illness

<sup>6</sup> See <http://www.ash.org.uk/information/tobacco-industry/bats-african-footprint> for further details).

Sociality of smoking	Social acceptability of smoking
Other	Fire safety and cigarettes Tobacco smuggling Impact on developing countries
Health implications of smoking	Oral health Emphysema Sexual dysfunction & Impotence Prostrate conditions Peripheral Arterial disease Mental Health Surgery recovery Child health Asthma Diabetes Blood pressure Depression Heart / cardiac conditions Circulatory disease Respiratory conditions Cancer - general , lung, heart Nicotine Addiction

*External accounting, activism & tobacco control*

Tobacco control in the UK is a complex issue. Between 1999 and 2010, ASH was involved in a number of campaigns concerning smoking in work places, changing laws related to the sale and consumption of tobacco products and the social acceptability of public tobacco consumption. Our analysis considers the alignment between ASH’s external accounting practice and particular campaigns concerned with the transformation of tobacco control across three entities and associated campaigns. Table 4a,b,c illustrate the variety of external and activist accounting practices used by ASH in relation to the tobacco industry in their Anti-Big Tobacco – BAT; policies in their smoke free workplaces and public spaces campaign; and finally in relation to products in their reduced ignition propensity (RIP) campaign between 1999 and 2010<sup>7</sup>.

Tobacco Industry: Anti-Big Tobacco

ASH’s use of external accounts in campaigns can be exemplified in their opposition to the social responsibility reporting by BAT. Table 4a provides examples of their persistent campaigns against BAT and in particular BAT’s use of social reporting, where ASH attempted to subvert the accounting processes and practices used by BAT to legitimate their operations by using a similar approach to de-legitimate BAT’s operations and claims to be socially responsible.

Our discussion focuses on three examples of ASH’s external accounts (2002a,b, 2005) that epitomise the way in which ASH sought to contest BAT’s social responsibility reports (BAT, 2002, 2005). These external accounts publically challenged the completeness and accuracy standards of BAT’s social and environmental account in a novel fashion - by producing an alternative account informed by the same reporting standards. The ASH (2002a) document closely shadowed the format of the BAT report (which itself attempted to adhere to AA1000 and GRI guidelines) and sought to provide detailed evidence of aspects of disclosure where the BAT report fell short. The ASH report criticised

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<sup>7</sup> *Italics* are used in each table to indicate changes or events that relate to the campaign but may not be directly attributed to the activities of ASH.

the scope of BAT's social report, arguing that BAT had failed to identify its most important stakeholders and questioned the credibility and transparency of the report, concluding that BAT had failed to provide reliable information to stakeholders. ASH also criticised the management of the company's 'stakeholder dialogue' process, a dialogue to which ASH had been invited to but chose to ignore, on the grounds that there were 'virtually no areas where BAT and ASH can find common cause' (ASH, 2002b).

ASH's assessment of BAT's 2002 social report was grounded in the same language of accounting and auditing as adopted in the BAT report. The ASH report even provided a helpful summary of the key elements of social and ethical accounting as set out by the AA1000 disclosure standard. Using approaches and terminology associated with performance measurement, quality assurance, ASH's report reinforced objective and calculative forms of knowledge ascribed to accounting information. The use of quantitative, expert techniques was thus also implicitly acknowledged: the only difference was in the field of visibility where ASH assembled greater objective 'measures' of the harm caused by the sale of BAT's products. Rather than seeking mobilisations towards state intervention, civil disobedience or consumer boycotts; BAT's behaviour was problematised in terms that could be addressed simply by an increased commitment to the application of voluntary accounting and auditing practices. These breach reports, such as ASH's alternative reports to BAT's social responsibility reports, (published regularly) supported the current regime of governing and sought to provide further evidence of non-compliance with the governance regime by corporations or the tobacco industry. By adopting this *systematic* approach, this form of external account works within existing regimes of governing and sanctions, providing an enhanced field of visibility that is aligned with the dominant rationality of those currently in power. The extent of the transformation possible will be limited in scope, but has the advantage of working with existing power and resource structures.

ASH published another response to BAT's social report of 2005 (ASH, 2005; BAT, 2005). This time, rather than appealing to voluntary commitments to better management, the report strongly emphasises the need for government intervention through regulation of corporate governance and disclosure practices. In these cases the external accountant – in this case ASH – is adopting a watchdog identity in relation to corporate activity. This contrasts with identity of scientific expert conveying information about the impact of smoking on impotence. From this perspective, the report appears to adopt a *contra-governing approach* by appealing directly to the need for state control on behalf of the wider population to protect the population from the threat posed by BAT's tobacco business.

**Table 4 Tracing changes in tobacco control (1999 - 2010): Tobacco Industry<sup>8</sup>**

Entity	Organisation/Industry
Campaign	Anti-tobacco - BAT
1999	<ul style="list-style-type: none"> <li>• ASH launches two reports, produced in associated with Imperial Cancer Research Fund on behaviour of tobacco companies.</li> </ul>

<sup>8</sup> No Annual Reviews were publicly available for 2000 and 2002. Table developed with reference to ASH's Annual Reviews. *Italics* indicate events not directly related to ASH's activities.

2001	<ul style="list-style-type: none"> <li>• <i>Nottingham University &amp; BAT accepts £3.8m to fund International Centre for Corporate Social Responsibility.</i> ASH joined students in protest demonstration during the college's Open Day (March). ASH led a campaign targeting individuals responsible for accepting money.</li> <li>• ASH intervenes at AGM challenging BAT's 'stakeholder dialogue' and critiques BAT's new voluntary global marketing code.</li> <li>• July: The Economist publishes article revealing BAT was engaged in price fixing negotiations with competitors.</li> </ul>
2002	<ul style="list-style-type: none"> <li>• June: ASH produces <b>BAT: The other report to society 2002;</b></li> <li>• Publishes BAT social report revisited: ASH comes to BAT</li> </ul>
2003	<ul style="list-style-type: none"> <li>• September: ASH Action Forces BAT to withdraw art sponsorship.</li> <li>• October: ASH calls for findings of BAT and Tobacco Smuggling - Report to be published by Government.</li> <li>• ASH produces report 'The tobacco industry, ETS and the hospitality industry' showing how tobacco companies have built alliances with hospitality trade to promote self-regulation and stave off smoke-free laws.</li> </ul>
2004	<ul style="list-style-type: none"> <li>• <b>'BAT's Big Wheeze'</b> published by pressure groups, including ASH.</li> <li>• ASH attends AGM in April.</li> </ul>
2005	<ul style="list-style-type: none"> <li>• April: Published <b>BAT in its own words (2005)</b></li> </ul>
2006	<ul style="list-style-type: none"> <li>• Publish <b>British American Tobacco: Exporting Misery</b></li> </ul>
2007	<ul style="list-style-type: none"> <li>• <b>'You've got to be kidding'</b> Report published.</li> <li>• Buzz marketing outside BAT's AGM</li> </ul>
2008	<ul style="list-style-type: none"> <li>• <b>'BAT's African Footprint'</b> Report published.</li> <li>• Protest outside BAT's Headquarters at BAT AGM. Video of protest available on YouTube<sup>9</sup></li> </ul>
2009	<ul style="list-style-type: none"> <li>• ASH leads demonstration at BAT AGM followed by meeting between young campaigners at MPs at Westminster.</li> </ul>
2010	<ul style="list-style-type: none"> <li>• ASH leads Demonstration at BAT's AGM.</li> <li>• May: ASH publishes <b>'The Smoke filled room: how big tobacco tries to influence UK health policy'</b></li> </ul>

#### Policy: Smokefree places

Smoking in enclosed public places has been banned in England since 2007, under the Health Act 2006. A similar ban had been implemented in March 2006. This legislation was passed after a number of voluntary initiatives, including those involving ASH, over a long period of time. In 1998, the Government's White Paper, 'Smoking Kills' proposed an Approved Code of Practice (ACOP) to supplement the Health and Safety and Work Act to protect worker from second-hand smoke, with an opt-out for the hospitality industry. This voluntary scheme, known as the Public Places Charter, was designed to encourage places such as restaurants and pubs to increase provision for non-smokers and improve air quality.

ASH supported the Public Places Charter and submitted evidence to a range of consultations in the years preceding the Health Act receiving royal assent (see Table 4). In publishing the guidance and toolkits in 2004, ASH appears to have positioned itself as an advisor alongside the Trade Unions Congress (TUC) and the Chartered Institute for Environmental Health (CIEH). This was complemented by a watchdog role where ASH and a legal firm Thompsons wrote letters to the

<sup>9</sup> (<http://www.youtube.com/watch?v=o9nSr8jRcCc>).

hospitality industry indicating obligations to employees' health and safety in 2004 under the Health and Safety at Work Act.

In July 2007, the ban was implemented and ASH was appointed to a group set up by the Government to implement the smokefree law. ASH reviewed their campaign in 2007, resulting in the publication of a 'Comprehensive smokefree legislation in England: how advocacy won the day' (Arnott et al 2007) in the British Medical Journal's *Tobacco Control*. Since 2007, the Smokefree Action Coalition (SFAC) has been campaigning for a comprehensive tobacco strategy continuing the successful practices that led to the ban on smoking in public places. For example, recent campaigns target second-hand smoke in the home and in the car<sup>10</sup>

This campaign traverses a number of approaches in our conceptual framework. The initial position appears to focus on a *partisan* approach focusing on the implementation of the Public Places Charter. However by 2003, the Charter was judged a failure due to only 43% compliance and many of the ministers refusing to sign the charter (Arnott et al, 2007: 423). This led to the development of a proposal to develop comprehensive legislation demonstrating a *contra-governing* approach, whereby ASH and others developed a strategy centred around a core message that everyone has a right to a smokefree workplace (ibid). The strategy incorporated promoting evidence based arguments; proactive and reactive media coverage, building positive public opinion; developing local action by working with local authorities as evidenced in the production of guides and toolkits; sectoral action working with employers and lawyers; and political support in both Houses of Parliament. These practices have continued in relation to both the implementation of the law as well as more recent campaign aiming to develop a comprehensive tobacco control strategy in the United Kingdom and internationally in relation to the Framework Convention on Tobacco Control.

**Table 5: Tracing changes in tobacco control (1999 - 2010): policy and legislation.**

Entity	Policy & legislation
Campaign	Smoke free workplaces & public places
1999	<ul style="list-style-type: none"> <li>• July: Health &amp; Safety Commission (HSC) launch public consultation on a new code of practice to clarify employers' legal duties regarding passive smoking at work.</li> <li>• ASH provided HSC with detailed information on problems associated with passive smoking in the workplace. ASH made detailed response to consultation and advised other organisations in making their response.</li> <li>• ASH publishes 'Smoking in the workplace' with Trades Union Congress and National Asthma Campaign.</li> </ul>
2003	<ul style="list-style-type: none"> <li>• April: ASH, TUC &amp; CIEH host joint conference on smoking in the workplace. Clear the Air Coalition was established &amp; called for legislation to give every worker right to work in a smoke-free environment.</li> <li>• July: Chief Medical Officer recommends ban on smoking in public places.</li> </ul>
2004	<ul style="list-style-type: none"> <li>• Jan: ASH &amp; Thompsons issue a warning letter to hospitality industry bosses stating that bosses should be aware of risks to employees from secondhand smoke under Health and Safety at Work Act</li> <li>• Spring: ASH &amp; Thompsons issue advice 'Secondhand smoke: providing advice to employees'</li> <li>• Choosing Health - the white paper published proposing end of smoking in workplaces</li> </ul>

<sup>10</sup>For example Secondhand Smoke and its impact on children [http://www.ash.org.uk/files/documents/ASH\\_596.pdf](http://www.ash.org.uk/files/documents/ASH_596.pdf)

	<ul style="list-style-type: none"> <li>• August: ASH &amp; CIEH release ‘Achieving Smoke Freedom: a new Toolkit’. Guide is designed to equip local authorities with information to push for all workplaces and enclosed public places in their areas to go smokefree. Copy circulated to all LAs &amp; PCTs.</li> </ul>
2005	<ul style="list-style-type: none"> <li>• Smokefree workplaces. At least 30 UK Local Authorities passed policies supporting smokefree legislation - many used materials from ASH/CIEH toolkit</li> </ul>
2006	<ul style="list-style-type: none"> <li>• ASH made submissions to Department of Health, Health &amp; Safety Executive, and evidence to House of Commons Health Select committee relating to the Health Act concerning smokefree workplaces.</li> </ul>
2007	<ul style="list-style-type: none"> <li>• ASH appointed to a group set up by Government to oversee implementation of smoke free law.</li> <li>• ASH released survey commissioned with Asthma UK &amp; British Thoracic Society – rise in support for law to make pubs smokefree.</li> <li>• ASH reviews campaigning work which led to legislation. Review published in <i>Tobacco Control</i> in December.<sup>11</sup></li> </ul>
2008	<ul style="list-style-type: none"> <li>• ASH collaborated with CIEH, the FPH, &amp; Association of Directors of Public Health and Trading Standards Institute to jointly write to all Directors of Public Health, Chief Environmental Health Officers &amp; Chief Trading Standards Officers in England to encourage local authorities to adopt smoking prevalence as a KPI. <i>89/150 areas in England picked reducing smoking rates as key target in LAAS.</i></li> </ul>

#### Product: RIP Cigarette

The Reduced Ignition Cigarette campaign started in November 2006 with the aim of reducing the number of deaths and injuries resulting from fires started by cigarettes. The aim was to be achieved to make RIP cigarettes a legal requirement in the UK and European Union. RIP cigarettes have a slightly different design (two narrow bands of slightly thicker paper) that reduces the likelihood of unattended cigarettes continuing to burn. From 17 November 2011, all cigarettes sold throughout the EU must conform to the standard (ASTM E2187). The standard is a predictor of the relative propensity of a cigarette to ignite upholstered furnishings.

Between 2007 and 2010 (the end of the data collection period), ASH was involved in the campaign alongside another 45 organisations<sup>12</sup> and manages the campaign’s website. According to documentation on the RIP Coalition website, there were numerous claims including those relating to the ATSM standard, lack of paper to implement the law, and that the RIP Coalition is the tobacco control lobby in disguise (RIP Coalition & EU RIP Alliance). In 2007, the RIP Coalition responded by refuting the statements in a form of external accounting drawing on evidence from other jurisdictions (including Canada and Australia) where RIP cigarette standards have been applied, and clarifying that not all members of the Coalition were not anti-tobacco campaigners.

*RIP cigarettes are a model of better, more effective regulation of the tobacco industry.  
(ASH Annual Review 2006: 10)*

The RIP Coalition incorporates a *partisan* approach where activism practices such as lobbying the

<sup>11</sup> Arnott D, Dockrell M, Sandford A and Willmore I. Comprehensive smokefree legislation in England: how advocacy won the day. *Tobacco Control* 2007

<sup>12</sup> Organisations included the London Fire Brigade, the Royal College of Physicians and the UK Public Health Association

European Parliament and participation in the development of the standard were used in the course of the campaign, as an observer. Alongside that, the rebuttals of tobacco industry claims are examples of external accounting where evidence from other sources is used to refute claims are examples of *systematic* approach to external accounting. Both approaches contribute to attempts to transform the regulation of the tobacco industry in relation to the product, as an alternative entity, to that of the tobacco industry. Furthermore, the use of an international standard to regulate production of cigarettes illustrates the globalised nature of tobacco control.

**Table 6: Tracing changes in tobacco control (1999-2010): RIP Cigarettes**

Entity	Product
Campaign	Reduced Ignition Propensity (RIP) Cigarettes
2006	<ul style="list-style-type: none"> <li>Nov: ASH launched campaign to support setting of standards for RIP cigarettes under the General Product Safety Directive. RIP coalition comprises 45 organisations</li> </ul>
2007	<ul style="list-style-type: none"> <li>ASH manages RIP Coalition website<sup>13</sup></li> <li>February: ASH took campaign to European Parliament. ASH gave evidence at parliamentary hearing on RIP.</li> <li>June: ASH attends meeting of General Product Safety Directive regulatory committee</li> <li>October: ASH prepared comprehensive rebuttal of tobacco industry objections. Summary translated and full text provided to members of GPSD - report was issued by coalition and endorsed by 21 partner organisations.</li> <li>At the end of 2007: ASH learned that EU General Products of Safety Directive committee agreed to mandate the setting of a standard for RIP. <i>Standard is being developed by ISO and UK Government declared commitment to ensuring that a robust standard is adopted.</i></li> </ul>
2009	<ul style="list-style-type: none"> <li>July: ASH CEO attended the ISO working group meeting on RIP cigarettes in London as observer. Group has been mandated to develop a test for RIP cigarettes.</li> <li>The EC sets deadline of August 2010 for completion of the standard.</li> </ul>
2010	<ul style="list-style-type: none"> <li>Finland first European country to introduce fire safety standards for cigarettes sold in the country.</li> <li>ASH supports work to finalise an agreed ISO standard for the whole of the European Union.</li> </ul>

<sup>13</sup> ([www.firesafercigarettes.org.uk](http://www.firesafercigarettes.org.uk))



## Discussion

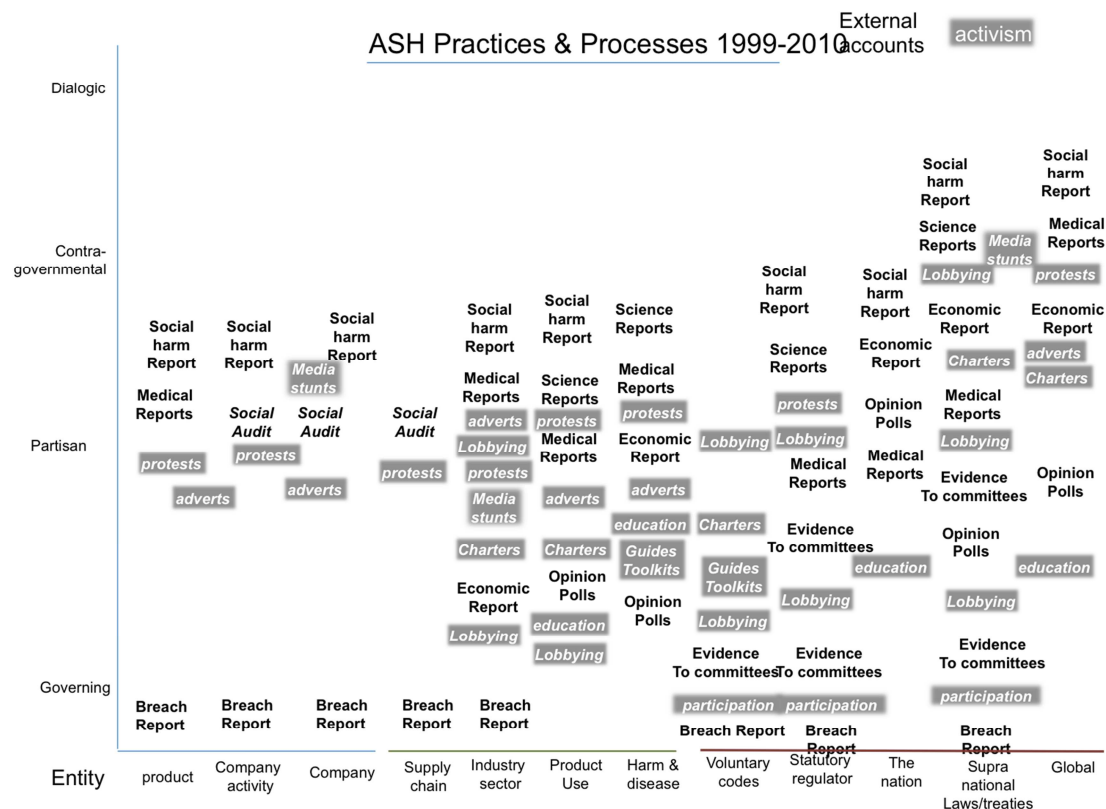
Over the 11-year period, we found that ASH's accounts concerned not only corporate entities but also tobacco products, the tobacco industry and the regime that governs tobacco control in the UK. Our investigation uncovered a range of external accounts using different accounting entities and linked with ASH's wider tobacco control campaigns. Our examination of three campaigns illustrate how ASH sought to persistently problematize the conduct or issue in each campaign such as persistent critique of the tobacco industry, continual efforts to advocate for smokefree places, or support the developed of new standards for cigarettes. Thus, it is pertinent to consider the use of external accounting in relation to trajectories of transformative change that unfold over time. Our analysis indicated that ASH's activities sought to transform tobacco control across multiple levels. ASH is not solely focused on transforming corporate activities but rather spans changing individual smoking habits to altering legislation concerning smoking in public places.

In order to unpack these observations, in Figure 1 we plotted ASH's accounts published over 1999-2010 against two axes: one concerning the *entity* to which the account related and the second type of *change* that was sought drawing on the conceptual framework described above. We identified a range of accounting entities categories used by ASH in their construction of external accounts (the bottom axis of figure 1) to holistically problematize 'tobacco'. These ranged from specific aspects of a product to diseases to supranational institutions to the planet. There does appear to be an association between the accounting entity, perceived harm, content, transformation desired and transformation mechanism. In this period ASH was demonstrably active across three levels of transformation (systematic, partisan, and contra-government).

ASH provided tailored external accounts of harm and solution possibilities to support their specific campaigning activities and the actions of others. They made use of different approaches and the full range of 'powers' to bring about their desired changes. For example they made use of public opinion, moral outrage, customer pressure, investor pressure, coalitions with other activist groups, coalitions with medical and other professional institutions, existing voluntary codes, existing regulations, sub-political processes, local, national and international democratic/political processes and mass media amplification. ASH had a clear strategy of engagement and campaigning and attempt to exploit all opportunities to mitigate the harm of tobacco and external accounting was an important part of this strategy.

They adopted a multidimensional approach to their activism. They made use of existing laws and regulations to ensure the tobacco industry behave lawfully. They also looked to enforce voluntary codes and charters to reduce the harm and attempt to 'persuade' the tobacco industry to voluntarily change their practices making use of investor pressure and other elements of the tobacco supply chain. They used educative processes to reduce the demand for smokers by supplying them more information on the consequences of smoking, controlling advertising and to develop support measures for people to stop smoking. They looked to reform national voluntary codes and laws in order to reduce tobacco consumption and harm. These included laws on taxations to make tobacco more expensive. When these reforms do not achieve their vision, ASH appeared happy to move to sub-political resistance strategies challenging the legitimacy of existing forms of governing tobacco in order to bring about desired changes. This has involved moving from national campaigns to international campaigns to put pressure on political institutions. ASH also then acted on an international scale to radically challenge governing regimes looking to use supranational institutions to force changes in tobacco governance regimes. The changing nature of ASH's problematising accounts suggests that greater attention should be given to the alignment of such accounts with particular governmentality and practices. It is apparent that accounting techniques were purposively changed in order to engage more effectively, from the perspective of the external accountants, with

prevailing governing structures.



**Figure 1: ASH's Practices and Processes 1999 – 2010. Diagram constructed from review of ASH's documentation.**

## Conclusions

This paper has examined external accounting associated with an effective and sustained activism that has led to radical transformation of what ASH considered to be undesirable activities. This transformation is worthy of note given the power and size of their opponents collectively described as Big Tobacco. Our analysis illustrates how these external accounts played a significant part in a series of inter-related campaigns. Thus, these individual accounts were used by ASH to construct a holistic multi-dimension problematizing account of tobacco in the broadest sense. ASH adopted a comprehensive strategy of problematizing all aspects of tobacco control addressed a wide range of harms in relation to various accounting entities. These external accounts were premised on ASH's interpretation of safeguarding the liberty and freedom of non-smokers at the expense of smokers and Big Tobacco but for the common good of all through the elimination of the harm caused by tobacco.

Our analysis of their accounts largely confirms much of the prior theorisation associated with external accounting. We observed that their external accounts produced new knowledge and new visibilities of the undesirable social, economic and environmental consequences of tobacco production and consumption. These accounts delegitimised and denormalised institutional identities of multinational corporations, products, supply chains, regulators, individuals, employers, politicians and government institutions. These external accounts were part of campaigns to enable the more effective implementation of existing governing technologies, reform certain technologies of government, and challenge the rationality underpinning systems of governing.

Whilst there were differences in account entity, content, media, knowledge promoted, new visibilities created, transformations sought and activist tactic, ASH's accounts challenged the right of individual smokers (consumers), companies and 'the market' to be privileged over the rights of wider society. Taken as a whole these external accounts exposed a comprehensive set of socially unacceptable consequences of tobacco production, consumption and governance, but they also contained governing solutions and accounts of better ways of being. In the case of ASH it was possible to identify their vision/intentions and observe the alignment of these with their activist strategies, tactics (including external accounting). However given the embeddedness and diversity of their external accounting practices with other activist practices it has proved difficult to disentangle the specific impact of individual external accounts.

Our analysis of ASH's external accounting and the extent of its use by the organisation suggests that ASH regards accounting as powerful problematising technology. We suggest that this technology can be understood and incorporated into many different governing rationalities and discourses particularly in those institutions with the powers and resources to impede, promote or enact their desired change. ASH is an example of an organisation that are aware that institutional conduct is multidimensional and changing conduct requires holistic problematisation and attempting to achieve transformative change along a number of trajectories. Despite ASH's stated sense of urgency in dealing with what they identify is the social, economic and ecological harm associated with tobacco, there is a recognition of working within different (but connected) arenas and that the radical changes they seek will emerge from a long-term reform process rather than from a single external account.

ASH's external accounting and activism seek transformation through changes to policy and to culture (Berridge: 2007: 1312). We suggest that ASH's use of external accounting provide some evidence of the transformative potential of external accounting when combined with a comprehensive activist strategy, even when pitted against powerful multi-national corporations (Bebbington and Thomson, 2007) which had strong incentives to resist any such redistribution of power or changes in governance. There is a need to further explore the use of external accounting in other contested arenas, prior to any generalisation as to the more universal efficacy of external accounting. One could make an argument that ASH did not operate in an emancipatory fashion, but sought to impose its values upon others. However, the same points can be made against Big Tobacco and the organisations they fund, which can be magnified by the fact that they seek to gain financially, whereas the benefits from ASH are much larger and more widely distributed.

Researching external accounting requires investigation of a number of key dimensions including: the oppressed groups who the account is prepared for; the nature of the social accounting entity; articulation of the problematic conduct and transformation sought; the robustness of the external accountant's claim to represent the oppressed groups; the appropriateness of the external account's content; the media and accounting methods used. In particular, any attempt to evaluate the transformational effectiveness of an external account has to be located within its specific contested arena, engagement dynamics and tactics.

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