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Tragedy in Bhopal: Antenarrative Accounting

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ABSTRACT

The purpose of this paper is to draw the attention of the accounting researcher to the nature of accounting practiced in the context of non-financial disasters, from a narrative standpoint. Using the Bhopal Gas Tragedy in India in 1984 as a case study, the paper introduces the notion of the antenarrative advocated by Boje (2001) to question the grand narratives published in the 1984 Annual Report by Union Carbide India Limited (UCIL) in the immediate aftermath of the tragedy. The paper analyses the narrative disclosures in the Annual Report, particularly the Directors' Report, using the antenarrative method and shows how accounting representations function politically and ideologically to paint a picture of safety, stability and responsibility and in the process, communicate a distance between the company and the catastrophe, to shareholders.

Keywords: Narrative accounting disclosure, catastrophe, Bhopal, malleability, marginalized stories.