

TRAGEDY IN BHOPAL: ANTENARRATIVE ACCOUNTING

Dr. Sumohon Matilal
Exeter Business School
University of Exeter

and

Dr. Pawan Adhikari
Essex Business School
University of Essex

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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.

Introduction

Scholars such as Burchell et al. (1980), Tinker (1980, 1982), Cooper and Sherer (1984), Gallhofer and Haslam (1991) and various others, all stress the need for understanding accounting systems, not in isolation, but in their social, economic and political contexts. They argue that in order to develop better accounting systems, it is important to understand how accounting functions socially and politically, influencing as well as reacting to social forces; the reason being, “No longer seen as a mere assembly of calculative routines, [accounting] now functions as a cohesive and influential mechanism for economic and social management” (Burchell et al., 1980, p. 6). So it becomes necessary to take off the “ideological mask” of accounting and show how it “...justifies current political arrangements and patterns of advantage and disadvantage [and] how it implies that such arrangements and patterns are immutable, efficient and even effective” (Cooper and Sherer, 1984, p. 208). I would like to argue that such a contextual appreciation of the role of accounting is particularly important in case of a disaster, defined by the Oxford English Dictionary as ‘a sudden or great misfortune, mishap, or misadventure; a calamity’. This is because, given the power of accounting to disguise (Funnell, 1998) by coming across as value-free and objective, especially in crises such as war (Gallhofer and Haslam, 1991), or during major social change such as privatisation (Craig and Armenic, 2008), it is likely that in a disaster too, accounting representations will be tweaked to play a legitimising or rationalising or mystifying role (see Burchell et al., 1980, Epseland and Hirsch, 1990) in order to achieve the desired rhetorical outcome. However, there is a dearth of research examining the political and social nature of accounting in the backdrop of a sudden catastrophe.

The purpose of this paper is to examine how accounting representations function in the aftermath of a major industrial disaster. In other words, the paper seeks to explore the “malleability of accounting systems” (Craig and Armenic, 2008) in the hands of top management when the institution is at the heart of a calamity. It is therefore necessary to adopt a perspective that will make an appreciation of the context and its impact on the accounts, possible. According to Llewellyn (1998), contrary to a calculative approach to research, a narrative approach does not decontextualize. “Narratives give form and meaning to organizational themes and events...and aims to render [them] intelligible within the context presented in the narrative” (p. 229). In other words, a narrative approaches facilitates an examination of the dynamics of the changes in context and the consequences for accounting representations. It helps the researcher to see how the account is being changed to suit the specific needs of the situation.

In this paper, a narrative perspective is used to examine the 1984 Annual Report of Union Carbide (India) Limited (UCIL), a subsidiary of the US multinational, the Union Carbide Corporation (UCC). The annual report was published within a few days of the explosion of a pesticide plant owned by UCIL in Bhopal, India. The explosion killed thousands and injured many more, with people continuing to suffer even today. In common parlance, it is known as the Bhopal Disaster or the Bhopal Gas Tragedy and is often described as the worst industrial accident ever, the worst industrial catastrophe and so forth. Boland (1989, p. 600) observes, “...accounting has a preference for reinforcing the happier, light-hearted pictures of organisation and suppressing the violent and the oppressive...” So my purpose in this paper is to examine the 1984 UCIL Annual Report and find out how accounting representations have been used to sell ‘a’ particular image of the corporation to its shareholders. According to Hopwood (1996), annual reports are instrumental to the construction of specific visibility and meaning. Likewise, Preston et al. (1996, p. 114) observe that annual reports serve as a medium of transmitting ‘a’ particular message. The authors further argue that corporations use annual reports not only for representational purposes but also for constitutional purposes (p. 115). In other words, what is included in the annual report helps frame what is important and in the process helps create a specific version of organizational reality (Burchell et al.,

1980, p. 5). Therefore this paper seeks to critically examine the malleable nature of accounting representations in the annual report of a company in the middle of a catastrophe and in the process demonstrate the contestable nature of accounting claims and show how annual reports “...serve specific interests” (Cooper and Sherer, 1984, p. 218).

However, within the annual report, I have chosen to focus mainly on the Directors’ Report to the shareholders at the end of the financial year. Since such a report is outside the purview of regulation, arguably, it allows the narrator more creativity in telling “...the company’s story by selectively constructing narrative elements” (Craig and Armenic, 2008, p. 1091). Moreover, one must also consider, the “...constitutive power of narratives both in configuring the past and in anticipating the future” (Llewellyn, 1998, p. 223). In other words, it can be argued that the UCIL Directors’ Report to the shareholders of the company serves not only as a tool for embellishing certain aspects of the Bhopal disaster, it also *defines* the disaster. According to Boland (1989, p. 599), accounting systems “impose a unitary view on a strongly pluralist process” by allowing “only one of the many competing versions of an organisation’s economic reality to be legitimized”. As a critical accounting researcher, it is therefore necessary to challenge the unitary façade of the Directors’ narrative (and the annual report) and reach out to the plurivocality of organizational life by incorporating multiple perspectives.

To accomplish this, I use the Antenarrative Method advocated by David Boje (2001) in his book, *Narrative Methods for Organisational and Communication Research*. The idea of the antenarrative is based on a distinction between story and narrative. According to Boje (2001), story comes before narrative i.e. it is ante to narrative. Stories are fragmented, non-linear, polyphonic and collectively produced. When coherence and order is imposed on a story line, it becomes a narrative. However, such an imposition results in the creation of a linear monological account that is far removed from the plurivocality characterising organisational life. It results in the articulation of a specific standpoint while hiding and marginalizing others. Boje (2001) prescribes eight approaches for challenging the hegemony of “...the single-voiced, single-authored narrative dictating organization memory” (p. 9) and getting closer to the polyphonic organization. These approaches taken together represent what he calls ‘Antenarrative Analysis’. I use one of these approaches, namely ‘The Grand Narrative Approach’, to examine the Directors’ Report in the 1984 UCIL Report in this paper.

The paper is divided into the following sections. The first section is a brief overview of existing literature on accounting and narrative. This is followed by a short discussion on the Bhopal Gas Tragedy in India in 1984. Section three examines the idea of the antenarrative advocated by Boje (2001). This is followed by an analysis of the 1984 Annual Report of Union Carbide (India) Limited using Boje’s (2001) ‘Grand Narrative’ antenarrative approach. The paper finishes with a discussion of the limitations of the study and identifies avenues for further research.

Literature review

The range of convenience of the word ‘account’ is intriguing. Other than the financial interpretations of the term viz. financial accounts, counting, reckoning of money paid and received, a deposit etc., the Oxford English Dictionary defines an account also as a ‘narrative of an event or a thing’. According to the Encyclopædia Britannica, in modern French, the word account is used in connection with *récit* – ‘a brief novel, usually with a simple narrative line’. Etymologically, the word account has its roots in the word *acont* (á + cont), which means to count in old French. It is interesting to note that modern French differentiates *compter*, ‘to count’ and *conter*, ‘to tell’, but they are cognates. Again, a teller is both an accountant and also one who gives an account i.e. one who narrates or relates or makes known.

The above connotations of the word account seem to suggest that an accountant is more of a teller of tales or a narrator, narrating events to an audience. The presence of such a narrative element in accounting has been alluded to by scholars such as Weber (1978, pp. 92-93) who equates double entry bookkeeping with fiction, or, Hines (1989) who observes that accountants construct in order to communicate. For Delaney (1994), financial accounting *creates* portraits of a corporation. However, instead of regarding accounting representations as complete concoctions, scholars such as Morgan (1988) and McSweeney (1997) contend that accountants are subjective constructors, explicitly seeking to represent the real world of affairs. Although this paper is not about the ontological and epistemological underpinnings of accounting, it can be argued that there is an intrinsic narrative side to accounting. Indeed, accountants are narrating, be it in part or in full.

It is now necessary to review relevant existing literature, identify a gap therein and spell out the contribution of this paper. Given the nature of the paper, the literature review is divided into two sections. The first section focuses on annual reports and narrative research. The second section examines scholarly accounting research in relation to non-financial disasters.

Annual Reports and Narrative

Narrative approaches to research examining the annual report can be broadly classified into two categories. First, research that concerns itself with a statistical evaluation of narrative data in annual reports. Such evaluation entails examining the narrative content of the report, usually at word and sentence level in relation to issues such as attempts of top management to misrepresent performance (e.g. Frazier et al., 1984), decision making (Smith and Taffler, 1995), satisfying investor requirements for qualitative information (Chatterjee et al., 2011), changes in reporting practices (Aerts, 2001), readability (Jones, 1988), profitability (Baker and Kare, 1992, Subramaniam et al., 1993) and so forth. The statistical methods used include content analysis systems such as WORDS, correlational analysis, the Flesch readability score etc. A feature, arguably common to all the papers discussed above, is, an acceptance of the accounting narrative at face value. Although questions are raised about the neutrality of management in presenting the narrative information, there is limited engagement with the historicity of the corporate narrative i.e. the social, economic and political processes (Burchell et al., 1980; Tinker, 1980) through which these reports come into existence and how they are used as devices to achieve rhetorical outcomes. Such research assumes that the main focus of annual report design is the shareholder, operating in an “environmental vacuum ... [thereby ignoring]...the interests of other groups in society (Cooper and Sherer, 1984, p. 210).

I shall now briefly examine the second category of narrative research on the annual report, that does take into consideration the political, social and economic attributes of the accounting representations. Unerman (2003), for example, uses political economy theory to demonstrate the ideological nature of accounting; he argues that corporate reporting is essentially a tool in the hands of the capitalist elite who use it to advance their interests. Accounting disclosures, narrative or otherwise, contribute to this process “...when they are used to influence the agenda, and thereby the actions of stakeholders on which companies are economically reliant” (Unerman, 2003, p. 429). Maltby and Tsamenyi (2010) build on this study to demonstrate how colonial companies used narrative accounting disclosures, not only as tools of domination, but also as “...rhetoric in the media to exploit investors at a distance” (p. 391). Craig and Armenic (2008) critically examine the narratives of senior management in annual letters to shareholders and in annual reports, regarding the benefits of privatization of a major transportation enterprise, using accounting performance measures. They demonstrate how “...the narrative framing of success is made rhetorically potent” (p. 1085) through the use of financial ratios, in the backdrop of major social change like privatization. In a similar vein, Samkin et al. (2010) show how narrative elements of annual reports are used in the public sector as tools of legitimation.

The above review of literature examining the contested nature of accounting narratives is not exhaustive; however, it would suffice to say that such research provides insights into the fallibility of considering the annual report as a neutral device. This strand of the literature demonstrates how, through the annual report, accounting functions, “...not [as] an innocent bystander ... but [as] part of an arsenal of rhetoric to achieve political ends” (Craig and Armenic, 2008, p. 1085). It is to this school of thought that this paper seeks to contribute by introducing Boje’s (2001) antenarrative method for analysing accounting narratives in the backdrop of a contentious situation such as a disaster, in particular non-financial disasters. However, before introducing the method, it becomes necessary to examine existing research in accounting in relation to non-financial disasters.

Accounting and (Non-financial) Disasters

An examination of accounting research carried out in relation to disasters reveals a preoccupation with what Ezzamel and Hoskin (2002) describe as “naming and counting”. The focus is predominantly on estimating the cost of the disaster to the concern in a strict numerical sense.

Shimizu and Fujimura (2010, p. 304 - 305) argue, that the role of accounting in relation to disasters can be divided into two categories, namely, ‘accounting *in* disaster’ and ‘accounting *for* disaster’. While ‘accounting *in* disaster’ relates to the difficult accounting decisions that management have to make when the organization is confronted by the crisis, ‘accounting *for* disaster’, according to the authors, refers to *ex ante* accounting for disasters which could take various forms such as “...accumulation of retained earnings for covering unspecified losses, daily managerial control measures or more specifically, a regular and systematic method of bookkeeping...” (Shimizu and Fujimura, 2010, p. 305).

Fowles, Liu and Mamaril (2009, p. 68) examine the relationship between earthquake risk and interest costs for municipal bond issuers in California. The authors argue that earthquake risk affects interest costs of municipalities issuing debt particularly in relation to municipal bonds issued after Hurricane Katrina and more so in municipalities in earthquake prone areas. In light of the British Petroleum (BP) oil spill in the Gulf of Mexico, Heltzer and Mindak (2010) examine how auditors can make a difference. The authors argue that by using the political cost hypothesis, the accounting profession can contribute to the prevention of environmental disasters by being extra-cautious while auditing the books of companies within an industry affected by a disaster so that distortion of earnings does not take place. This focus on “naming and counting”, in the aftermath of disasters can be found in reports published by professional accounting firms as well. For example, following the Tsunami in Japan, Ernst and Young (2011) published a report titled “Accounting for the effects of natural disasters under IFRS - Japan”, documenting the various accounting requirements that should be considered when accounting for the effects of natural disasters.

Thus it can be argued that accounting research in relation to disasters is essentially of a calculative nature. Such research does not take into consideration how accounting representations can be used to serve certain interests during a disaster. Relatedly, although narrative research on accounting representations does take into consideration the ideological consequences of accounting systems, there is a lack of focus on accounting representations in the context of a catastrophe. This paper tries to address this gap in the literature. It seeks to critically examine the Directors’ Report to the Shareholders in the 1984 UCIL Annual Report, issued in the immediate aftermath of a gas explosion at a UCIL pesticide plant, using Boje’s (2001) notion of the antenarrative. So the contribution of the paper is two-fold: first, it draws the attention of the accounting researcher to the malleability of accounting representations in a catastrophic situation and second, it introduces

Boje's (2001) antenarrative method for carrying out narrative analysis, to an accounting audience. However, before proceeding further, it is necessary to briefly examine the Bhopal Gas Tragedy.

The Bhopal Disaster reviewed

On December 3, 1984, a highly toxic cloud of methyl isocyanate (MIC) leaked from a pesticide plant in India, in the city Bhopal. The pesticide plant was owned by Union Carbide India Limited (UCIL), a subsidiary of the American multinational, Union Carbide Corporation (UCC). The leak was the consequence of a large volume of water entering one of the methyl isocyanate storage tanks around 9:30pm the day before. This triggered off a chemical reaction resulting in a tremendous increase of temperature and pressure in the tank. Around 12:30am 40 tons of MIC along with hydrogen cyanide and other reaction products exploded into the night air of Bhopal. Of the 800,000 people living in Bhopal at that time, no one knows exactly how many people were affected that night. While the UCC, in its official statement on the tragedy, maintained that 3,800 died (Union Carbide Corporation, 2001-2011), the Indian Government argued that 1,754 people were killed and 200,000 injured. Sources like the Delhi Science Forum and Amnesty International however, place the toll at 5,000 and 7,000 respectively. According to circumstantial evidence of death, based on the number of shrouds sold and quantity of cremation wood used, seems to suggest that around 10,000 people died that night (Shrivastava, 1987, p. 65). Lapierre and Moro (2003, p. 371) place the death toll in between 16,000 – 30,000.

Broughton (2005) observes that although the Union Carbide Corporation immediately tried to absolve itself of legal responsibility for the disaster, eventually the company accepted that it had moral responsibility for the disaster. After four years of intense legal wrangling which included the court case being moved to India from the US because Indian courts were "...viewed as slower [and]...unlikely to award the kind of damages that an American judge could levy on the corporation" (Hazarika, 1987, p. 114) an out of court settlement for \$470 million was reached between the UCC and the Indian Government on the 31st of March 1989. The compensation was relatively small given the underestimation of the long-term health consequences of exposure to the lethal gas and the number of people exposed and caused considerable unrest among the people of Bhopal (see D'Silva, 2006; Shrivastava, 1987, pp. 105-109). Lapierre and Moro (2003, p. 376) argue that the financial settlement was something that the UCC could never have hoped for. UCC stock value went up by \$2 overnight and CEO Warren Andersen announced to the company's shareholders that in the final analysis, the Bhopal disaster meant a loss of forty-eight cents a share to the company.

More than twenty years have passed since the gas explosion, but the Bhopal saga is far from over. A Greenpeace study in 2002 of the chemical stockpiles left behind in the abandoned factory states identifies the situation as perilous and points out that the solid wastes left unattended and insecure on the factory premises have contaminated the soil around the UCIL site. Scholars such as Baldauf (2004) point out that decaying sacks of insecticide still remain in the warehouses at the site under broken roofs, open to the monsoon rains that have been washing toxins into the ground water for years affecting a new generation of Bhopal's citizens.

The chronicle of Bhopal presented in this section is not intended to be a full account. Rather it serves as a quick examination of the important aspects of the tragedy. The Bhopalis are still campaigning for clean water (see "Rallies held over Bhopal disaster," 2004), for the plant site to be cleaned up (see Vickers, 2004), for better treatment and compensation and for the extradition of Warren Andersen ("Bhopal remembers toxic gas leak," 2004) and so forth. Having reviewed the disaster briefly, it is now time to turn to the notion of the antenarrative advocated by Boje (2001).

The Antenarrative

In this section, I discuss the idea of the ‘antenarrative’ as advocated by David Boje (2001) in his book, *Narrative Methods for Organisational and Communication Research*. I start the section by examining the distinction between story and narrative and then go on to focus on the notion of the antenarrative as advocated by Boje. The section then briefly reviews various antenarrative approaches suggested by Boje (2001) and ends with a description of the ‘grand narrative approach’, used in this paper.

Story v Narrative

While some scholars such as Czarniawska (1998), Currie (1998), Polkinghorne (1988) use the terms story and narrative interchangeably, others, such as Labov (1972), Cohan and Shires (1988), Toolan (1988) and Boje (2001) distinguish between the notions of narrative and story. However, both groups of scholars agree that a narrative requires a plot; what they disagree on is on what exists prior to the imposition of such a plot. While the former group of scholars label it as ‘disconnected events’, the latter describe it as ‘story’. For example, Czarniawska (1998, p. 2) argues that for events “...to become a narrative, they require a plot, that is, some way to bring them into a meaningful whole.”

In a similar vein, according to Labov, narrative is “one method of recapitulating past experience by matching a verbal sequence of clauses to the sequence of events which (it is inferred) actually occurred” (Labov, 1972, pp. 359-360). The notion of the plot also resonates in the definition posited by Cohan and Shires: “The distinguishing feature of narrative is its linear organisation of events” (Cohan and Shires, 1988, pp. 52-53). Likewise, Toolan states, “A minimalist definition of narrative might be: a perceived sequence of nonrandomly connected events” (Toolan, 1988, p. 7). However, this group of scholars go further to distinguish between narrative, plot and story. As Boje (2001, p. 1) observes, “[N]arrative comes after [story] and adds ‘plot’ and ‘coherence’ to the story line.” It must be pointed out here that the distinction between story and plot in narrative dates back to the Russian formalists of the beginning of the twentieth century, particularly Propp (1968) and Tomashevski (1965) who introduced the distinction between story and plot in narrative (Franzosi, 1998). According to Tomashevski (1965, pp. 67)

“Plot is distinct from story. Both include the same events, but in the plot the events are arranged and connected according to the orderly sequence in which they were presented in the work. In brief, the story is ‘the action itself, ... [the plot is] how the reader learns of the action’” (cited in Franzosi, 1998, pp. 519)

Thus for Boje (2001, p. 1) story is a state of affairs that is ante to narrative. It is an account of incidents and events prior to imposition of the aforementioned narrative plot. Franzosi describes a story along similar lines - “...a skeletal description of the fundamental events in their natural logical and chronological order (perhaps with an equally skeletal listing of the roles of the characters in the story)” (Franzosi, 1998, p. 520). This definition of a story has parallels with Boje’s (2001) notion of the antenarrative, which he describes as fragmented and multi-layered experiences of desire that is improper and never final (Boje, 2001, p. 2). Given the focus of this paper on the malleability of accounting representations in a calamitous environment, it becomes necessary to look behind the unitarist plot in the accounting narrative (Boland, 1989) and access the marginalized stories in an attempt to restore organizational plurivocality as well as demonstrate to the reader how certain stories were rendered visible in the organizational account while others were marginalized.

Boje’s Antenarrative Approach

The etymological roots of the word *ante* can be traced to *poker*, suggesting a connection with gambling and speculation. Drawing upon this connection, Boje (2001, p. 3) argues that the *antenarrative* focuses on "...the ambiguity of sensemaking and guessing as to what is happening in the flow of experience" contrary to the narrative where the plot and coherence inter the speculative and tend to predetermine the sense made.

Thus a story is fragmented, non-linear, cacophonous and always incomplete; it reflects the eclectic nature of lived experience, what Weick (1995, p. 128) describes as a "flowing soup". In a similar vein, organisational life is chaotic, indeterminate and differentiated where a plurality of stories exists and story interpretations struggle with one another (Boje, 1995, p. 1001). He uses the Hollywood play, *Tamara*, as a metaphor to describe organisations where, like in the play, multiple stories struggle with each other, each having its own take on the organisational reality. However, when the narrator "impose[s] counterfeit coherence and order" (Boje, 2001, p. 2) on the story line, the dissonance gets repressed and the story becomes a narrative.

Relatedly, it can be argued that accountants also impose a kind of order and coherence on organisational life, based on various accounting assumptions, standards and principles. According to Morgan (1988, p. 482), accountants are "...linked to their observations through accounting principles and practices that are ultimately based on metaphors creating partial and one-sided ways of viewing the world". Accounting representations in an annual report are therefore essentially based on "...what the accountant chooses to and is able to measure" (Morgan, 1989, p. 480). However, the annual report is not just about financial statements; it also contains other statements such as the director's report, the chief executive's report, the mission statement of the company and so forth. In relation to these statements, as mentioned earlier, accounting with its aura of objectivity and neutrality (Gallhofer and Haslam, 1991) functions as a tool for granting visibility to certain issues while discounting others (Burchell et al., 1980). This is because:

"In place of a continuously unfolding dialectic of oppositions and contradictions, the accounting system affirms a fiction of organization as coherent entity, corporation as strong stable ego. The constant turmoil below the surface is masked by the counter-image of a consistent organizational identity for which accounting is being made" (Boland, 1989, p. 600).

Thus it can be argued that the cacophony of organisational life i.e. the multiplicity of stories characterising the organisation, gets lost in the coherent hegemonic grand narrative of the annual report, privileging a particular view while dismissing others. Killian (2010) observes that this view comes across as unambiguous and incontestable for two principal reasons. Firstly, the universality of the accounting language is such that accounting concepts have become a part of common parlance and are used, even in relation to non-financial issues. Consequently, interpretations that are not expressed using accounting vocabulary are dismissed from discourse (Potter, 2005, cited in Killian, 2010, p. 713). Secondly "...the veneer of scientific accuracy of accounting terminology..." (Killian, 2010, p. 713) insures the apparent objectivity of accounting representations. This is particularly relevant in relation to disasters when the formal, institutional account tends to silence other accounts for example those of the victims, the employees, the volunteers, the doctors and so forth. So the question is, how does the researcher break the narrative façade and reach out to this polyphony of stories? The answer, according to Boje (2001), is, through *antenarrative* analysis.

According to Boje (2001), through *antenarrative* analysis, the researcher becomes aware of who is telling the story, who is the audience, where is the story being told i.e. the 'implicit rules in storytelling' (Boje, 1991) and perhaps most importantly how is the story being told. As Clair (1998, p. 74) observes, "[h]ow organisational members frame their experiences and accounts may severely impact the kind and amount of exposure the story will receive." In other words, the *antenarrative*

represents the collective memory of the organisation before it is cast into the consensual grand narrative (Boje, 2001, p. 4). Since the collective memory of the organisation is made up of multiple story lines, some contradictory, sensemaking is a continuous activity “...not because it makes no sense at all, but because it makes many different kinds of sense” (Weick, 1995, p. 27). As such, the collective memory (i.e. the antenarrative) is always being reworked and worked out; it is never final, it is improper (Boje, 2001, p. 5).

Antenarrative approaches

Boje (2001, pp. 10-11) suggests several approaches for carrying out antenarrative analysis such as deconstruction, grand narrative, story network, intertextuality and so forth. While deconstruction analysis is based upon Derrida’s (1976) work on deconstruction and is concerned with demonstrating how stories have multiple meanings, story network analysis uses Granovetter’s (1985) theory of embeddedness to examine the dynamics of storytelling across social networks. Intertextuality analysis draws upon the work of Kristeva (1980) on the novel to “...look for a crowd of authors, actors and readers engaged in carnivalesque scenes of dynamic textual production, distribution and consumption” (Boje, 2001, p. 76). The Grand Narrative approach is based on Lyotard’s (1984, p. xxiv) notion of the Grand Narrative: “the hero of knowledge [who] works towards a good ethico-political end – universal peace.” Under this antenarrative approach the researcher tries to break the grand narrative and replace it with “...an open polysemous and multivocal web of little stories” (Boje, 2001, p. 12). However, Boje (2001) differs from Lyotard (1984) in suggesting that the idea is not an outright rejection of all grand narratives but rather to examine the dialogue or the tension between grand and local narration.

The task for postmodernists, according to Lyotard (1984, cited in Boje, 1995, p. 1030), is to break up grand narratives in an attempt to restore plurivocality. Using the word ‘conversation’ as a metaphor, he writes:

“[A]n institution differs from a conversation in that it always requires supplementary constraints for statements to be declared admissible within its bounds. The constraints function to filter discursive potentials, interrupting possible connections in the communication networks: there are things that should not be said. They also privilege certain classes of statements (sometimes only one) whose predominance characterises the discourse of the particular institution: there are things that should be said and there are ways of saying them. Thus orders in the army, prayer in church, denotation in schools, narration in families, questions in philosophy, *performativity in businesses* [emphasis added].” Lyotard (1984, p. 17, cited in Boje, 1995, p. 1030)

Annual reports are much more than a collection of financial statements. They are tools for companies to articulate and cement particular viewpoints (see Preston et al., 1996) in relation to their performance, and are indeed like grand narratives. The absence of ‘conversation’ is arguably, particularly relevant in a calamitous situation when the company may use the annual report politically as a rationalizing or legitimizing device to consolidate its position (Burchell, 1980, Epseland and Hirsch, 1990). So, in this paper, I have used the grand narrative approach to antenarrative analysis to examine the 1984 UCIL Annual Report with the objective of identifying voices that resist the narrative. The following section discusses the grand narrative approach in greater detail.

The Grand Narrative Approach

For Boje (2001, p. 35), a grand narrative is “...a metanarrative that marginalizes and subjugates other discourses”. The roots of the grand narrative, according to Boje (2001) can be traced to the Enlightenment when grand narratives on science, human agency, intellectual interchange and so

forth challenged narratives on the authority of the Church. The author further observes that the Enlightenment grand narratives were then questioned by those on contemporary postindustrial capitalism, which went on to pave the way for the postmodern condition grand narrative. Although Boje (2001) agrees that Lyotard (1984) provides an extremely useful critique of the grand narrative, he argues that the latter's approach is too radical since it calls for a complete rejection of grand narratives. Instead Boje (2001) proposes a resituation of grand narratives in order to "...let a thousand stories bloom rather than dismiss certain stories as unworthy" (p. 44).

In his research on Walt Disney enterprises as a storytelling organization, Boje (1995) uses an essentialising analysis of grand narratives to examine official accounts describing Walt Disney's persona vis-à-vis the unofficial and marginalized stories about the man. While the essentialising official corporate narratives describe Disney as a creative genius and a saint, local stories based primarily on experiences of his employees describe him as nothing short of an absolute tyrant. An essentialism, according to Boje (2001, p. 38) is "...an appeal to a fundamental essential of human or animal or world character". For example, official accounts portray Disney as a benevolent man, thus appealing to the primary idea of goodness in human/animal/world character. In a similar vein, I would like to argue that the UCIL narratives in the 1984 Annual Report in relation to the Bhopal pesticide plant and the tragedy, appeal to the fundamental essentials of safety and responsibility, since in any disaster, breach of safety is always the key concern. So, in my opinion, given the timing of the tragedy and that of the Annual Report, essentialising corporate accounts portray the Bhopal plant as a safe haven where such a tragedy was inconceivable and in the process project UCIL as a responsible company.

For the researcher it is important to break this essentialising narrative coherence and pay attention to those accounts that did not find a place in the official tale and examine the dialogue and the tension between grand and local narration. According to Boje (2001, p. 38), "Instead of dismissing the grand narrative, a (critical) essentialising analysis can be used to juxtapose local stories with an official narrative". The objective of such analysis would be to restore plurivocality to a monologic account in the spirit of Lyotard's (1984) conversational metaphor. In other words, "...by including both essentialist and counter-traits you get a more balanced rendering than in official tales" (Boje 2001, p. 39). In the following section I attempt to capture such a 'balanced rendering'.

Analysis

This section begins by examining the Annual Report of Union Carbide India Limited for the year ended 25 December 1984 using Boje's (2001) 'Grand Narrative', antenarrative approach. It is worth reminding the reader at this stage that Boje (2001) does not advocate an outright rejection of the coherent narrative line. Rather, the idea is to complement the official grand narrative with the local stories that were not a part of the official account. The reason for choosing the 1984 UCIL Annual Report¹ is obvious: it was issued in the immediate aftermath of the tragedy and consequently it can be argued that although UCIL, as discussed earlier, was a big company at the time by Indian standards, the developments in the Bhopal plant would receive more focus in this report than in any other. While it is not possible to reproduce the entire Annual Report, I have provided a summary to demonstrate its narrative coherence and have then analysed various fragments using Boje's (2001) antenarrative method to examine the tension or the dialogue between grand and local narration.

The UCIL Annual Report 1984

¹ It was my intention to examine the UCC Annual Report for 1984 as well but, unfortunately, the report was not available.

The Annual Report begins with the Directors' Report where the latter express their regret for an "...unprecedented accident in the Company's pesticides plant" (Union Carbide India Limited, 1984, p. 1). The report further states that although the exact cause of the accident was unknown, "... in all probability, some quantity of water found its way into Tank 610 in spite of the prescribed precautions or by an unauthorised, deliberate or inadvertent act of someone. This led to an unprecedented, unanticipated and uncontrollable runaway chemical reaction in the tank, resulting in the escape of methyl isocyanate into the atmosphere" (Union Carbide India Limited, 1984, p. 1). Shareholders were also informed that unusual weather conditions prevailing that night also contributed to the accident and that "when the factory was put up, it was considerably away from the then populated outskirts of Bhopal in area exclusively earmarked for industrial development" (Union Carbide India Limited, 1984, p. 1). The Directors also elaborate that the Bhopal factory was subject to periodic inspections under the Factories Act, Insecticides Act and the State Pollution Control Board and that at no point of time had any noticeable fault been found with the various safety systems. Trained and qualified operators had always operated the Plant.

Immediately after the accident, according to the Report, the UCC announced a contribution of \$1 million to the Prime Minister's Relief Fund and UCIL offered Rs 1 crore (approx. \$ 0.88 million) to the Chief Minister's Relief Fund. Both the offers were made unconditionally but the State Government rejected UCIL's offer. Shareholders were further informed that on February 20, the President of India promulgated an Ordinance called the 'Bhopal Gas Disaster (Processing of Claims) Ordinance 1985', subsequently made an Act of Parliament, under which the Government of India appointed itself as the sole representative of the victims and filed a suit against the UCC in the District Court of the Southern District of New York. Hundreds of compensation related cases had also been filed in the state courts. According to the Directors, "... an out-of-court settlement would be the best method of providing speedy relief to the victims and would be in the best interest of all concerned" (Union Carbide India Limited, 1984, p. 2).

The Report informs the shareholders that under orders of the State Government, the Bhopal Plant remained closed since December 3, 1984. The Government had refused to renew the licence of the factory under the Factories Act, 1948. As a consequence, the Board had decided to close the Bhopal Plant with effect from July 11, 1985. The closure of the Plant in the opinion of the Directors would affect the future financial position of UCIL. The Report ends with the Directors not recommending any dividend for the year ended 1984.

The Director's Report is followed by numerical charts and graphs showing distribution of revenue for 1984, share distribution, 10 years financial highlights. The Profit & Loss Account for the year ended December 25, 1984 reflects items such as Total Sales - Rupees 2,228,977,000, Materials Consumed - Rupees 991,601,000, Depreciation- Rupees 50,112,000, Excise Duty - Rupees 340,309,000 etc; the Balance Sheet as at December 25, 1984 shows Goodwill at cost - Rupees 3,000,000, Fixed Assets - Rupees 441,859,000, Cash and Bank balances - Rupees 53,888,000, Share Capital - Rupees 325,830,000 etc. The Notes to Accounts state that the Bhopal plant remained closed since December 3, 1984 and that the State Government had refused to renew the factory's licence. As a consequence UCIL decided to close down its Bhopal plant with effect from July 11, 1985.

"As at June 25, 1985 the net book value of fixed assets and of stores and spares at the plant amounted to Rs 149,8,33,000" (approximately \$12.28 million dollars)...closure of the plant has not resulted in the assets being sold, discarded, demolished or destroyed. The said Plant is being kept in a state which would not result in its deterioration. In the circumstances the question of writing off the value of the assets at Bhopal does not arise (Union Carbide India Limited, 1984, p. 15)

The Auditors state that subject to legal consequences of the Bhopal Gas Tragedy, the accounts give a true and fair view of the state of company's affairs as at December 25, 1984.

Antenarratives

In this section, I use Boje's (2001) 'Grand Narrative' antenarrative approach to break the narrative coherence of the 1984 UCIL Annual Report. As mentioned earlier, my object here is not to dismiss the UCIL narrative but to undertake an essentialising analysis of grand narratives by "...juxtapos[ing] local stories with an official narrative" (Boje, 2001, p. 38) and in the process resituate the dominant grand narrative.

As outlined above, a substantial section of the Annual Report stresses the safety of the pesticide plant. There is a strong emphasis on the fact that everything was okay with the pesticide plant and that it was run and managed by trained and qualified operators. However an analysis of internal correspondence between UCC and UCIL officials, as well data collected from various annual reports paint a different picture.

Let me begin the analysis by examining the Directors' statement regarding trained and qualified employees manning the plant. The Schedules to accounts in the 1984 Annual Report show an increase in 'Salaries, Wages and Bonus' from Rupees 2107 lakhs in 1983 to Rupees 2184 lakhs in 1984 for the company as a whole. The Schedules distinguish between permanent and temporary employees, earning more than Rupees 3000 per month. In both categories there is an increase in the number of employees between 1983 and 1984. While the number of permanent employees went up from 995 to 1152, the number of temporary employees increased from 66 to 107. It is true that the figures do not relate to the Bhopal plant specifically, but it can be argued that to the reader they give the impression that the company (including the Bhopal plant) was expanding and consequently appointing new employees, both on a permanent and on a temporary basis. The numbers, a part of the dominant organizational narrative, suggest progress and growth. The fact that employees were being made redundant at the Bhopal plant would never occur to the reader.

However, internal correspondence between UCIL officials (cited in D'Silva, 2006, p. 87) suggests that during 1983 - 84, 335 employees were laid off as part of a major restructuring effort. Scholarly research, (see Everest 1986, pp. 46 - 47, Lapierre & Moro, 2003, pp. 205 - 206, Hazarika, 1987, p. 63) also suggests that during 1982-1984, total permanent employment at the Bhopal plant was reduced from 850 to 642 and 300 temporary workers were made redundant. The number of operators in charge of the MIC unit was cut from twelve to six and in the crucially important control room of the MIC unit, "...only one man was left in charge of some seventy dials, counters and gauges, which relayed, among other things, the temperature and the pressure of the tanks containing the MIC" (Lapierre & Moro, 2003, p. 205).

Everest (1986, p. 47) points out that often people from other units were transferred to Bhopal. For instance, at the time of the disaster, the head of the agricultural products division, who was responsible for overseeing operations in Bhopal, was someone who had just been transferred from the UCIL's battery division. Often these workers did not have the necessary skills for the jobs allotted to them. Education and training standards were also lowered. According to Hazarika (1987, p. 63) the majority of the plant operators were high school graduates without degrees in chemical engineering and could hardly read or write in English, although, the operating manuals of the Bhopal plant were only in English. India Today, a leading Indian periodical on current affairs reported:

"In 1977-78, when work on the MIC plant started, only first class B.Sc. Graduates or those with a diploma in engineering were taken as operators. They were subject to 6 months theoretical training and

then trained on the job. That is no longer true and there are cases of operators without an academic science background and, what is more, they no longer have to undergo the same rigorous training as before” (Badhwar & Trewan, 1984, p. 10)

This calls into question the Directors’ contention regarding the pesticide plant being in safe hands. The antenarratives suggest that there were fewer employees, without the requisite qualifications and training. Thus they stand in sharp contrast to the dominant organisational narrative that seems to portray the UCIL plant as a safe haven run by very able people and consequently where the possibility of a disaster was somewhat inconceivable.

The answer to the laying off of staff and the need for restructuring alluded to earlier, can be found in the financial statements of UCIL. The statements suggest that the pesticide plant was far from being profitable. Total sales of pesticides for 1981 were Rupees 2213.59 lakhs, a 78% increase from the previous year. However, sales dropped to Rupees 1729 lakhs in 1983 and to Rupees 1399.43 lakhs in 1984 – a decrease of 21% and 37% respectively from 1981. Though the plant had a capacity to manufacture 5,000 tonnes, in 1982 only 2,308 tonnes of MIC based pesticides were produced. This dropped further to 1,647 tonnes in 1983 and to 1,240 tonnes in 1984.²

A letter from the Director of the Agricultural Products Division of Union Carbide Eastern (UCE) in Hong Kong to the Chairman of UCE dated February 24, 1984 captures the financial position of the Bhopal Plant very well.

“UCIL invested approximately \$30 million on the pesticide project in Bhopal. As of the end of 1983 the net fixed investment amounted to \$18.1 million. Tax savings totalled \$9.8 million and negative earnings \$7.5 million during the period 1978 – 83. In support of this investment, UCC sold UCIL \$33.1 million and intermediates. The future of the existing business does not look any brighter than the poor financial results obtained to date. UCIL Board is less than enthusiastic as to any further investment in Ag Chem...a local competitor with \$2 million investment has carved out a 10% share of the Carbaryl market and as, feared earlier, pyrethroids entered India in the ’83 season and [were] well received in the cotton market, the major crop for SEVIN accounting for about 70% of its sales. UCIL’s major market diversification efforts during 1981-83 did not yield satisfactory results. A major OIP [optimisation and improvement] effort resulted in a \$1.25M (annual) cost savings in 1983 but future savings of such magnitude will not be easy” (cited in D’Silva, 2006, p. 87).

Here however, there is an instance of the antenarrative complementing the dominant narrative. The reader can see the low pesticide sales figures in the annual reports but the marginalized stories such as the letter presented above help put these figures in perspective. Through these stories the reader learns that the Bhopal plant was actually a loss making unit and that SEVIN, the pesticide produced at the plant was losing out in competition from cheaper rivals thereby forcing the plant to cut costs. The numbers in the schedules to the financial statements relating to low pesticide sales only hint at such developments. In other words, it can be argued that the figures, an integral part of the dominant narrative, are not false, rather they are incomplete. Thus the idea is not to demonise and dismiss the dominant narrative in its entirety but to resituate the narrative and provide the reader with a more balanced rendering (Boje, 2001, p.37).

² The decline in the sales and production of pesticides can perhaps be attributed to the unfavourable conditions in the Indian pesticide market in the early 1980s. According to Hazarika (1987, p. 58) India was hit by the worst drought in thirty years and farmers took out government loans to meet the emergency. The loans became due in 1980 and farmers with much less money to spare turned to cheaper pesticides such as organophosphates and pyrethroids (Everest, 1986, p. 46) produced by small-scale local producers instead of Union Carbide’s Sevin. Shrivastava (1987, p. 41) suggests that some farmers temporarily abandoned the use of pesticides altogether. Thus excess supply coupled with a contraction in demand meant under-utilisation of capacity and intense competition for UCIL’s Bhopal plant.

Scholarly research suggests that the annual savings resulting from the major optimization and improvement effort mentioned earlier had implications for routine maintenance as well. According to Shrivastava (1987, p. 49) between 1980 and 1984 the maintenance crew in charge of the MIC unit, where the explosion occurred was reduced from three to one. Of the three work shifts in the factory, the position of the maintenance supervisor was altogether eliminated from the second and third shifts. The author observes that such a move directly contributed to the tragedy because the maintenance supervisor had a pivotal role in the MIC unit. Everest (1986, p. 48) reports that dangerous shortcuts became the rule of the day – managers would tell workers that following standards procedures meant that the plant would not survive. Under pressure from the UCC Head Office to cut costs, machine parts which were supposed to be replaced every six months would be replaced once a year, damaged stainless steel pipes would be replaced with ordinary steel pipes, faulty valves in the MIC and Phosgene units would not be replaced for several months, maintenance personnel would not have any replacement valves, clamps, flanges, rivets, bolts or even nuts, defective gauges would be replaced with substandard instruments, small leaks would not be stopped until they were serious etc. (Lapierre & Moro, 2003, pp. 205-207).

An examination of the financial statements does not shed any light on this issue. The operating expenses schedule shows that ‘Repairs to Machinery’ had actually increased from Rupees 50 lakhs in 1983 to Rupees 71 lakhs in 1984 i.e. an increase of 42%. Given that UCIL had fourteen plants in five divisions across India, these figures say very little about the company cutting corners in Bhopal. On the contrary, the reader gets an impression of a continued commitment to maintenance and safety, as stated by the Directors in their statement. This coherence i.e. the smoothening of irregularities in training and safety, achieved in part by the various figures in the financial statements and in part by the statements of the Directors, is counterfeit. It has been imposed by the organization to promote ‘a’ particular, monologic, view of the crisis – a view where the organization seeks to portray an image of stability, continuity and safety in relation to the Bhopal plant.

To promote this image of safety to the reader even further, the Directors of the company stress that the UCIL plant had complied with all the various pieces of Indian legislation relating to factory safety such as the the Factories Act of 1948, the Indian Explosives Act, the Environmental Protection and Pollution Abatement regulations and so forth. However, internal documents of Union Carbide suggest the use of unproven technology in the Bhopal plant:

“The comparative risk of poor performance and of consequent need for further investment to correct it, is considerably higher in the UCIL operation than it would be had proven technology been followed throughout. CO and I-naphthol processes have not been tried commercially and even the MIC-to-SEVIN process as developed by UCC, has had only a limited trial run. Furthermore, while similar waste streams have been handled elsewhere, this particular combination of materials to be disposed off is new and, accordingly, affords further chance for difficulty. In short, it can be expected that there will be interruptions in operations and delays in reaching capacity or product quality that might have been avoided by adoption of proven technology.” (Union Carbide Corporation, 1972-1984/2005, pp. 19-20)

Shrivastava (1987, p. 56) argues “...a single stage, manual safety system was used in place of an electronically controlled four-stage backup safety system used in other similar plants.” The author also observes that a computerised early warning system was not included in the design; a less reliable Thus the stories show that the Bhopal plant was certainly not as safe and secure as claimed by the UCIL Directors.

Such an image of stability, continuity and safety is further called into question from an examination of internal correspondence exchanged between UCC and UCIL officials, that suggests that the companies were actively considering dismantling the Bhopal plant altogether. Shrivastava (1987, p. 52) states that in February 1984, James Law, chairman of Union Carbide Eastern (UCE) proposed

selling the entire Bhopal plant except the MIC unit and this proposal was endorsed by UCC top management team. Correspondence between Ramaswami Natarajan, director of agricultural products of UCE and James Law confirms such a proposal:

“...to reduce the UCIL Ag Chem business to that of a MIC manufacturer/seller only as a means of minimising net income after tax and cash flow losses and protecting the MIC technology. In this case, UCIL will write off its unproven alpha-naphthol facility (\$3.5 million as of the end of 1983 and it will be impossible to sell this plant), and search for a buyer.....for the carbamoylation and formulation facilities....”

With UCC’s Agricultural Products Company] concurrence, UCIL could probably increase a buyer’s interest level further by offering to sell technology for other MIC based insecticides. UCIL will fence off the MIC plant and run the utilities for its own as well as the buyer’s needs...” (cited in D’Silva, 2006, p. 86)

Correspondence between Union Carbide Eastern and UCIL officials dated October 26, 1984 (cited in D’Silva, 2006, pp. 217-218) suggests that the possibility of dismantling the Bhopal plant altogether was also being seriously considered by the UCC. The idea was to ship the MIC unit to Brazil and the carbamoylation facility to Indonesia. UCIL officials responded through a telex reply on November 13, 1984 (cited in D’Silva, 2006, pp. 219-221) which stated that shipment of the MIC unit would be problematic because of high corrosion but that of the carbamoylation unit is feasible. An estimate for dismantling the Bhopal plant was telexed by UCIL to Union Carbide Eastern on the 29th of November, 1984. According to the telex the total cost of dismantling the carbamoylation and MIC units would come to Rupees 159,00,000 (\$1.3 million) and freight charges from India to Indonesia would be \$249 million while that for the MIC unit to the Mexico port for transfer to Brazil would come to \$1400 M.

However, the annual report is completely silent about the proposed uninstallation of the Bhopal plant i.e. the organizational narrative does not let the reader sense any discontinuity in relation to Bhopal. Arguably, the reader is given the impression that the pesticide plant in Bhopal was an integral part of UCIL and would continue to exist for an indefinite period of time because everything was okay; the plant was functioning smoothly until someone decided to sabotage the whole process. But the antenarratives, the marginalized stories that did not find a place in the annual report question this coherence. They enable the researcher to break the narrative façade and access alternative perspectives, particularly in relation to UCIL’s role in the tragedy.

While the dominant narrative portrays UCIL as a company committed to safety, the antenarratives help the researcher to resituate such a portrayal. Boje (1995), in his analysis of ‘Disney’ as Tamara-land, observes that while Walt Disney is portrayed as a heroic figure in official corporate narratives, local, unofficial accounts describe him as a bully and a brute. In a similar vein, I would like to argue that while the essentialising narratives of the 1984 UCIL Annual Report portray the company as one with a strong commitment to safety, the antenarratives i.e. the excluded stories, suggest that the Bhopal plant was a loss making unit, using flawed technology and that both UCIL and the UCC were keen on getting rid of it. This is however not to say that we should, as researchers, dismiss the annual report in its entirety as something false or fictitious and claim that the antenarratives alone can take us along the path of truth. As Boje (2001) observes, “Antenarrative is not the same as anti-narrative”. The antenarrative represents the plethora of stories (perspectives) that exist before the consensual, coherent, monological narrative comes into being. However, the monological narrative is not to be dismissed because it is also a story (perspective) by itself and therefore as much a part of the multiplicity of stories that form the antenarrative. So the issue here is to question the narrative coherence and make an appreciation of the marginalized stories possible. In relation to the Bhopal Gas Tragedy, the 1984 UCIL Annual Report, as described earlier, presents the company as very safety conscious, since safety is the primary issue of contention in such a situation. It also

suggests that things were in perfect order at the Bhopal plant, the leak was something completely unexpected and a consequence of malicious behaviour. This aura of stability implied in the annual report by the dominant narrative through numbers and text is arguably deliberately induced. According to Preston et al. (1996, p.114), annual reports are used to communicate a specific image or message. Bonnell II (1982, p.35) describes the annual report as a "...carefully manipulated sales pitch". So, in my opinion, the 1984 UCIL Annual Report has been constructed with the intention of 'selling' the notion that the company had nothing to do with the disaster. It represents a plot to communicate a divide, a distance, between the tragedy and the organization. And it is this narrative plot that antenarrative analysis seeks to break, in an attempt to restore plurivocality. The multiple stories make the reader speculate that the tragedy was not an act of sabotage after all. UCIL and the UCC were actually responsible for the tragedy because contrary to the annual report, the plant was not being maintained properly; it was not being operated by qualified operators and was using flawed technology. This is perhaps because the UCC and UCIL were keen to close the plant down at the earliest and therefore wanted to keep costs to a bare minimum. However, as mentioned earlier, the purpose is not to say that the antenarratives are true and prove conclusively that the UCC and UCIL were indeed directly responsible for the disaster. Instead, the antenarratives point the researcher towards alternative possibilities. They demonstrate that other explanations are also possible. So, in a nutshell, the objective is not to demonise and reject the UCIL grand narrative. Rather, by including both essentialist and counter-traits the researcher achieves a more balanced rendering than in official accounts of the tragedy (Boje 2001, p. 39).

Antenarrative & the researcher

A discussion on antenarrative analysis would however be incomplete without an examination of the role of the author. Given the nature of the analysis so far, it goes without saying that the researcher has an important role in deciding the particular local stories to be used to question the coherence of the dominant narrative. The choice of story will of course be dictated by factors such as availability of local stories, the research audience, time and space and so forth. Also, it is the researcher who determines the exact type of antenarrative analysis to be carried out and the way it is to be carried out.

In relation to this paper, bearing in mind that I am trying to publish it in an accounting journal, I have decided to focus on the annual report as an example of a grand narrative and have included those stories that would appeal to an accounting scholar. For example, I have not included stories of the doctors and the nurses who tended to the victims in the immediate aftermath of the tragedy. I have also not focused on the stories of the volunteers working for the various non-governmental organisations. Rather, I have chosen to limit myself to financial statements, internal correspondence evaluating the economic viability of the plant and so forth. I have also organized the marginalized stories i.e. the unofficial accounts in a particular order. The analysis begins with an examination of hundreds of employees being laid off at the plant as part of a restructuring effort; it then goes on to evaluate the financial performance of the plant with reference to pesticide sales in the financial statements, following which I turn to UCIL cutting corners in repairs and maintenance, use of flawed technology in the construction of the plant and finally I discuss how keen both the UCC and UCIL were to close down the factory. This order/plot has been imposed by me, the author of this paper. However, according to Boje (2001) antenarrative precedes narrative plot imposition. So, does this mean that in my attempt to carry out antenarrative analysis, I have produced what can only be described as another narrative? Is it the case that any attempt to represent the antenarrative would result in the production of another narrative?

The answer to these questions is, arguably, yes and no. For any story to make sense, a minimal plot or arrangement is essential. A plot is necessary to bring events together "...into a meaningful whole" (Czarniawska, 1999, p. 2) so that they make sense to the reader. From this perspective, the

antenarrative requires some coherence because, as mentioned earlier, antenarrative is not antinarrative. The idea is not to make no sense but to make multiple kinds of sense. However, such an observation explains the role of the researcher in presenting certain antenarratives in a specific order, only in part. Clearly, the order imposed by the researcher goes much beyond the basic arrangement of events necessary for human cognition. So, how does one explain the role of the researcher in this regard?

While Boje (2001) is conspicuously silent about the role of the researcher in antenarrative analysis, I would like to argue that unlike a narrative where a plot sequence and coherence is imposed to promote a particular point of view, the antenarrative plot, is more speculative in nature. With the objective of providing the reader a more balanced rendering than in the monological official account, the researcher is suggesting to the reader alternative possibilities. Note that the researcher is not claiming that the official tale is false and the unofficial tale is true. Instead, he/she is speculating about alternative explanations and introducing them to the reader accordingly. Such speculation entails that the antenarrative continues to evolve as more marginalized stories emerge. As Boje (2001, pp. 2 – 3) observes, “Antenarrative is never final; it is improper...[and] ...beyond closure of narrative theory”.

In relation to the paper, I have, through the various unofficial accounts such as internal correspondence, speculated about the role of UCIL in the tragedy. I have not argued that the company was lying in its annual report; rather I have tried to hint at other possibilities, which situate the role of the UCC and UCIL differently (from that in the annual report). By juxtaposing the official account with marginalized unofficial accounts I have questioned UCIL’s attempt to distance itself from the tragedy and have tried to speculate that UCIL was actually at the centre of the tragedy – it had compromised on safety and maintenance which could have contributed directly to the disaster. Such a speculative tendency on the part of the researcher can perhaps be related to Boje’s (2001) idea of resituating the grand narrative to provide a more balanced rendering, as discussed earlier. However, such resituation comes with the caveat that it is incomplete. As new stories are uncovered, the antenarrative formation on the tragedy will change and shed new light on the roles of the UCC and UCIL in the Bhopal Gas Tragedy.

Concluding thoughts

This paper has examined the malleability of accounting representations to achieve rhetorical ends in the context of a disaster. It has focused on the annual report of a company implicated in an industrial disaster to show how narrative accounting disclosures are used by top management to communicate to stakeholders, a distance between the catastrophe and the company. The paper has questioned the coherent, unitary perspective of the managerial narratives in the annual report using Boje’s (2001) antenarrative approach. The notion of the antenarrative is based on the idea of organizations being plurivocal entities where multiple story lines compete for sensemaking. Antenarrative analysis provides a framework for demolishing the narrative façade of the monological institutional account by juxtaposing the marginalized stories with the official account. In this paper, the grand narrative approach helps question the images of safety and security engendered by top UCIL management through the Directors’ Report by lending voice to the unofficial accounts that suggest shortcomings in repairs and maintenance as a consequence of dramatic measures to minimize costs. Contrary to the image of stability and continuity portrayed by the 1984 UCIL Annual Report, the unofficial accounts suggest that the pesticide plant in Bhopal was a loss-making unit and was actually supposed to be closed down and abandoned.

One of the major limitations of the study is its focus on one annual report and only one catastrophe. As mentioned earlier, it was my intention to examine the narrative disclosures 1984 UCC Annual

Report as well but unfortunately it was not available. However, according to Cooper and Hopper (1988), examining a single contentious situation has an advantage as well – it facilitates a more effective comparison of alternative perspectives and their consequences. A major drawback of antenarrative analysis is a non-acknowledgement of the role of the researcher. The role of the researcher is of paramount importance since he/she stands in a deterministic relationship with the nature of the antenarratives used in a study. Further research is required to integrate the position of the researcher into antenarrative analysis.

Other potential areas of research would include designing accounting systems that would incorporate multiple perspectives and be more adept in coping with calamitous developments. Research is also required to examine the efficacy of antenarrative analysis in the realms of narrative accounting disclosures. Such research could focus on using other antenarrative approaches such as deconstruction analysis, intertextuality, story network etc.

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