Investigating the role of stand-alone sustainability reports

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Abstract:

**Purpose:** This paper investigates the role of the stand-alone sustainability report. Specifically, we examine the prevailing assumption that the stand-alone sustainability report’s role is to provide decision useful information to users.

**Design/methodology/approach:** We conduct an in-depth case study to collect data that we analyse through the theoretical framing provided by concepts from actor-network theory (ANT). This enables us to trace the stand-alone sustainability report as it travels through space and time interacting with other actors.

**Findings:** Rather than being intended to provide decision useful information to users, the stand-alone sustainability report’s role is as an interessement device. That is, it is enrolled to retain critical supports and in doing so helps the organisation protect its ability to transact in the manner that they so desire.

**Originality/value:** This research examines the role of the stand-alone sustainability report through setting it in the broader context of an organisation’s management control system (MCS). Through the use of the theoretical framing provided by concepts from ANT we visualise a different understanding of organisational change than is usually assumed in the extant social and environmental accounting (SEA) literature. This allows us to develop new understandings of the role of the stand-alone sustainability report.

**Keywords:** Stand-alone sustainability report, framing, overflowing, organisational change.

**Article classification:** Research paper
1. Introduction

The majority of research in the extant SEA literature examines disclosures within annual reports (Owen, 2008, Milne, 2007). Increasingly organisations are choosing to extend their disclosures with the release of stand-alone sustainability reports. However, relatively little research has focused on these types of reports. This is a reflection of the practice of stand-alone sustainability reports being a relatively recent trend and as a result a “[…] phenomena that is under-explored in terms of the characteristics of these reports, who produces them, how they sit within organisational routines and how they are experienced by those outside of producing organisations.” (Bebbington et al., 2008, p371). Hence the aim of this paper is to investigate the role of the stand-alone sustainability report.

One of the common underlying assumptions of the SEA literature, with its focus on reporting, is that the role of these disclosures is to provide decision useful information to relevant parties. In this way; whether it is from the managerialist perspective, accountability model, legitimacy theory, or other perspectives; disclosures are a vehicle for providing decision makers with the data they require. Paradoxically these disclosures and the reporting of social, environmental, and sustainability performance are viewed with a level of cynicism by practitioners (O'Dwyer, 2002, Dawkins and Lewis, 2003). This paradox raises a number of questions that we investigate in this paper. These include, is the role of stand-alone sustainability reports to provide decision useful information to decision makers? Given disclosures are not perceived to be fulfilling this perceived role, are stand-alone sustainability reports designed and utilised for other purposes by organisational members? If stand-alone sustainability reports are designed and utilised for other purposes does this rely on or relate to other management controls within the organisation?

In answering these questions this paper contributes to the extant literature in a number of ways. To start with we provide new understanding of the under examined stand-alone sustainability report. Specifically, we highlight that the preparers of stand-alone sustainability reports may intend them to fulfil roles other than just those related to decision usefulness. Further we shed new light on how the stand-alone sustainability report fits within an organisation. In particular we show, in line with previous research (see for example Cuganesan and Lee, 2006, Mouritsen et al., 2001, Mouritsen et al., 2010), that stand-alone sustainability reports is a management control enrolled to assist with the efforts of an organisation to mediate its relationship with differing aspects of the context within which it is situated. That is we provide new understanding of how stand-alone sustainability reports fit with the other management controls that an organisation has at its disposal. This is to directly recognise that the stand-alone sustainability report is but one of many management controls that an organisation may utilise in pursuing their programs and goals.

This new understanding provides further evidence for Ball and Milne’s (2005) concerns around the incompatibility between traditional MCS and sustainability. That is, the former, including stand-alone sustainability reports, assist organisations with their efforts to entrench a version of capitalism that has as its central focus growth of the economy (Milne et al., 2006). This focus on growth in the economy is reflected in the efforts of organisations to increase profitability, measured in absolute dollar terms. However, increases in profitability within the current capitalist system is usually only obtainable through the drawing of increasing amounts of resources from the ecosphere and thereby contributing to environmental degradation (Milne, 2007, Weinberg, 1998). As Gray and Milne (2002, p69) suggest “[m]ost organisations in pursuit of growth and profit are likely to be increasing their throughput, and consequently, their ecological footprints.” This in turn moves society away from a state of sustainability. This incompatibility requires organisations, to “[e]nrol other wills by translating what they want and by reifying this translation in such a way that none of them can desire anything else any longer” (Callon and Latour, 1981, p296). Hence, the
potential role of the stand-alone sustainability report may not be in line with the perspective of decision usefulness in demonstrating the actions an organisation has undertaken in order to move society towards a state of sustainability. Rather this suggests that a potential role of the stand-alone sustainability report may be in relation to providing the appearance of change and in doing so enrolling support for the organisation while it maintains business as usual. This is in line with the suggestion of Czarniawska (2001, p264) who notes that “[t]he present irritation of practitioners seems to stem from their conviction that the logic of representation, once its construction is exposed, will not function properly, that is, as a political tool.”

In answering the above questions we utilise a case based approach, focusing on a specific organisation, as this approach offers much in terms of this type of research (Owen, 2008). In doing so, however, we are mindful of Bebbington’s (2007, p237) concerns that:

“Theorizing using accountability, legitimacy or stakeholder theory may, therefore, be insufficient for the task at hand. As a result, before the field can develop it may be more work is needed exploring the value of [...] other theories that we currently are not familiar with in SEAR [social and environmental accounting research]”

Due to these concerns we use a theoretical framing based on concepts from ANT. This theoretical framing conceptualises an organisation as a network of human and non-human actors held together through associations that are constantly made and remade. In this way the focus of this research is on the situated practices (Garfinkel, 2002) of the actors in their daily lives. Further this theoretical framing allows us to examine our questions through giving no a-priori privileging to the stand-alone sustainability report or any other given actor (Callon, 1986b, Law, 1992). As previous research demonstrates (see for example Gray and Milne, 2002, Milne and Gray, 2007) the discourse in disclosures are not so effective in fulfilling the role of decision usefulness. Hence, in line with the comments of Latour (2005, p23), we acknowledge that all actors may become involved in and have various roles in the controversies as they unfold. That is, through the use of this theoretical framing, discourse loses its privileged position and becomes just one among many types of practices (Reckwitz, 2002). This allows for a broader investigation of the stand-alone sustainability report within an organisation. Thus this framing allows for the practices around other management controls to be examined on an equal basis as the stand-alone sustainability report. We note that MCS can be understood as the mechanisms actors use to enable the achievement of their goals and the goals of the wider network to which they belong and include a mixture of both formal and informal processes and procedures (Bisbe and Otley, 2004, Kober et al., 2007). Thus we see that management controls are non-human actors that are enrolled into the network of actors as part of the process of that network achieving its aims.

The rest of the paper is structured as follows. In section two we further develop our questions through an examination of the relevant extant literature. We then, in section three, provide an overview of the concepts from ANT that we mobilise to assist with the analysis of the data. Section four provides an overview of the case organisation, Kiwi, and an overview of the events that took place during the time frame under examination. In section five we provide an overview of the sustainability reports produced by Kiwi during the time period under investigation. This helps to contextualise the analysis that we perform. We then analyse Kiwi’s sustainability reports through utilising Latour’s (1987) four tactics for preparing texts against hostile attacks. In section six we utilise the concepts of framing and overflowing (Callon, 1998; 1999; 2007) to provide insight into the role of the stand-alone sustainability reports and in doing so examine the role of other related management controls. Having completed the analysis we then turn to drawing out the implications of this analysis in section
seven. With the analysis complete and implications in place we provide concluding remarks in the eighth section.

2. Literature Review

In this section we provide an overview of the research in this area. This involves exploring three important assumptions of the extant SEA literature. The first is in relation to how the role of sustainability reports, and more generally, social and environmental disclosures have been conceptualised within this literature. This allows us to question the possibility of other roles that as yet have not been examined. The second is in regards to the extant SEA literature focus on these disclosures, whether they be in annual reports or otherwise, at the exclusion of other forms of communications. This allows us to express the possibility of other roles for the stand-alone sustainability report emerging only after taking into consideration the wider activities within an organisation. The last is in relation to how the extant SEA literature, in general, has conceptualised organisational change. This allows us to develop a new understanding of change that is more subtle and pervasive than that which is normally focused on within this literature.

2.1 Decision usefulness of stand-alone sustainability reports

An underlying, implicit assumption of the SEA literature is that stand-alone sustainability reports provide a means of conveying information from one party, the organisation, to another. There has been debate over the potential identity of this other dependent on the perspective taken. What is consistent is the idea that the information conveyed will provide a basis for the user to make decisions. Hence, it can be understood that the various perspectives all focus on the roles of the sustainability report in relation to their decision usefulness. It is not our intent here to provide an exhaustive review of this literature; particularly as this has been provided by the likes of Matthews (1997), Owen (2008) and Parker (2005). Rather the following will provide some examples to illustrate this point. Specifically we briefly look at the perspectives of the managerialist approach, the accountability model, and legitimacy theory.

The underlying assumption of the decision usefulness of SEA disclosures is most easily discernible in the managerialist approach (see for example Eccles et al., 2010). That is not to say that the managerialist approach states that SEA disclosures have been perfected in their ability to provide decision useful information. As Dawkins and Lewis (2003, p191) note “[…] if information on corporate responsibility was provided to the financial community in a more familiar format, this might increase their use of this information in their decision-making.” However, what is clear is that the underlying rationale of this approach is that SEA disclosures, and therefore also stand-alone sustainability reports, perform the role of providing useful information to stakeholders in order that they can make rational decisions.

The accountability model specifically focuses in on the duty that one party (agent) has to provide an account of their actions to another party (principle) (Gray and Laughlin, 2012, Gray et al., 1997, Gray et al., 1996). As Bebbington (2007, p229) notes that this produces “[a]n expectation that organizations would change in response to disturbances (which themselves arise from the realization that organizations are part of a system which is destroying both the natural environment and people’s lives) […]” Thus we can see that the accountability model has two parts to it. The first is that there is an expectation that organisations should undertake some and refrain from other certain actions. This may be based on a legislative or a moral basis (Gray et al., 1997). The second, however, is that the organisation has an obligation to provide an account of the actions they have taken and in this respect reporting can be seen as responsibility driven rather than demand driven. Further, Bebbington (2007, p232) notes that “[i]f accounts are the outcome of accountability
relationships, new forms of account may signal that new forms of responsibility and accountability also exist.” Hence, we can see that in the accountability model it is the responsibility of an organisation to provide an account of their actions regardless of whether society demands it. For our purposes here, however, it is important to note that key to this model is that the information provided must be sufficient for the principal to decide whether the account provided by the agent meets the requirement of undertaking some and refraining from other specific actions.

Finally, legitimacy theory focuses on the process through which organisations construct an argument as to why they should be entrusted with the right to utilise the resources available to society (Deegan, 2002). Implied in this approach is the notion that the state of legitimacy, if achieved at all, is a fragile and temporary state (Latour, 1986, p268). Thus organisations must continuously construct proof of why they should continue to have the right to use the resources available to society. Hence we can see that any given organisation is faced with the potential at any moment for society to remove permission to use its resources (Deegan, 2002, Lindblom, 1993) particularly as what is legal and considered legitimate are not always aligned (Dowling and Pfeffer, 1975, p124) and often changes over time (Buhr, 1998, Dowling and Pfeffer, 1975). From this perspective, therefore, we can understand that SEA disclosures, whatever form they may take, are aimed at providing society with the right type of information that they need to enable them to make a decision to continue to allow the organisation to possess a state of legitimacy.

Thus we can see that in general an underlying assumption of much of the extant SEA literature is that the role of SEA disclosures, and by inference stand-alone sustainability reports, is to provide information for society or specific stakeholders to make informed, albeit at times biased, decisions on. Deegan and Rankin (1997, p568) provide support for this by stating that “[a]ny view that annual report disclosures of environmental information affect the perceptions or decisions of annual report readers (whether this view is held by researchers who adopt legitimacy theory, or otherwise) relies on a belief that the disclosures matter – that is, that the disclosures have an impact on the various decisions to be made”

In closing this section we note that the extant literature has been dominated by a focus on reporting (Owen, 2008, Milne, 2007). This dominance often leads to research being conducted without consideration to the surrounding tools an organisation may utilise to support the intended role of the report. However, while there is a dominant focus on reporting within the literature, there is often recognition that other tools may be utilised to support the role performed by the report. This is reflected in, as way of an example, the following statement by Deegan (Deegan, 2002, p296):

“Where managers perceive that the organisation’s operations are not commensurate with the “social contract” then, pursuant to legitimacy theory, remedial strategies are predicted. Because the theory is based on perceptions, any remedial strategies implemented by the manager, to have any effect on external parties, must be accomplished by disclosure. That is, information is necessary to change perceptions. Remedial action which is not publicised will not be effective in changing perceptions (Cormier and Gordon, 2001). This perspective, as provided by legitimacy theory, highlights the strategic importance (and power) of corporate disclosures, such as those made within annual reports and other publicly released documents.”

2.2 Relation of stand-alone sustainability reports to other management controls
Contrasting the narrow focus on stand-alone sustainability reports given above is the work of Gray (2002) and Deegan and Soltys (2007). Gray (2002, p692) notes that social accounting “[… ] can usefully be thought of as the universe of all possible accountings” that go beyond merely the economic. With this definition in mind it seems perplexing that SEA research and resulting literature still seems to have a heavy focus on reporting alone given the multitude of different types of accounting presented in the academic literature outside of that which is focused on SEA issues.

In reflecting on this dominant focus in the SEA literature of reporting, Ball (2007, p760) notes that the accountants within her case organisation did not really have anything to do with the practice of environmental accounting and reporting. Further Llewellyn (1994, p11) notes that “[...] accounting is only one of a number of information flows in organizations.” Typically SEA research has focused on the interface between the organisation and society and in doing so ignoring the potential benefits of examining the internal pressures within the organisation that come to bear to respond to external pressures (Ball, 2007). However, in order to understand these internal pressures a broader examination of the role the stand-alone sustainability report takes in the organisation’s MCS is required. This is firmly reflected in Gray and Laughlin’s comment that:

“The point to stress, and stress again, coming from this simplistic heuristic overview is that social accounting and auditing are not simply some stand-alone, isolated, activity. They are, and should be part of a complex interconnected system from which they derive their meaning and purpose. Too often this is forgotten.” (Gray and Laughlin, 2012, p235)

Adams (2002), in earlier research, also notes the potential problems with a narrow focus on reporting. Within all seven companies in her study; when looking to perform interviews around health, safety, and environmental reporting; she was referred to either the head of the environmental department or someone within the corporate communications department (see also Gray et al., 1995b commentary on the involvement (or lack thereof) of accountants in environmental related organisational change). Thus Adams (2002) notes that the narrow focus on reporting and those involved in it may miss some of the more comprehensive understandings of the practices involved with SEA. Further she outlines the large variety of media her case organisation uses to distribute and communicate health, safety and environmental information.

Based on these arguments and evidence, we focus on the broader set of management controls in order to uncover alternative roles of the stand-alone sustainability report. In doing so we avoid the possibility of focusing solely on one specific management control, here the stand-alone sustainability report, may limit the understanding gained of the role it takes within the broader MCS of the organisation (Skærbæk and Tryggestad, 2010, p110). In order to take this broader perspective in investigating the potential role of the stand-alone sustainability report, we also found it necessary to reconceptualise the notion of change in comparison to how it had been mobilised in the extant SEA literature.

2.3 Reconceptualising the concept of change

Bebbington (2007) is illustrative of how organisational change has been conceptualised within the extant SEA literature. Specifically Bebbington (2007, p227) uses the conceptualisation of change provided by Laughlin (1991) noting that “[…] before any possibilities for change exist there needs to be a jolt or disturbance.” Thus, Bebbington (2007, p229) expresses organisational change as “[…] a contingency theory-type problem with
change being contingent on disturbances and how they interact with the interpretative schema, design archetype and subsystems of the organization in question and contingent on the environment within which such events take place.”

We can see that in Laughlin’s (1991, p213) approach these disturbances or jolts are required to prompt change as, albeit organisational life is sometimes characterised by conflict and disagreements, typically an organisation settles into a state of inertia created by the dominate or prevailing collective perspective. Here, therefore, change is reluctantly prompted by the pressure created by this jolt or disturbance emanating from a source external to the organisation. In this perspective we note that an organisation is conceptualised as being “[…] clearly differentiated from wider society […]” (Llewellyn, 1994, p4). Further, as Bebbington (2007, p230) notes “[i]t does, however, beg the question as to what constitutes a disturbance that will demand an organizational response.” In this research we utilise a theoretical perspective, ANT, which conceptualises an organisations in a more nuanced way than this prevailing perspective and in doing so offers the possibility, through examining the role of the stand-alone sustainability report, of shedding light on how and why organisations respond to perceived threats.

While we overview the critical concepts that we utilise from ANT in the next section, prior to proceeding to this it is worthwhile briefly examining how this framing conceptualises an organisation and change. From the perspective provided by ANT, an organisation is best thought of as a socio-technical agencements (STAs). Caliskan and Callon (2010, p9) note that these are “[…] hybrid collectives […] comprised of human beings (bodies) as well as material, technical and textual devices.” An STA within this perspective is an actor as they do indeed act within the broader setting in which they travel (Callon, 2004). Therefore in the broader context of what we may define as an economy or society a STA is an important actor that must be treated as such due to the “[…] impossibility of definitively separating humans from technologies” (Callon, 2004, p122). Therefore a STA is a type of actor that is distinct, for instance, from a human or a management control, in that it is constituted by both humans and technical devices.

The conceptualisation of an organisation as an STA may give the appearance of the same perspective of it being something that is separate to and influenced by society (Llewellyn, 1994). However, from an ANT perspective, rather than society being something outside to an STA, an STA is an active participant; along with a multitude of other actors such as politicians, activist group, academics, economists, newspapers, and many more besides; in continually (re)constructing what society is (Justesen and Mouritsen, 2011, Latour, 1986, Latour, 2005, Law, 1992). Therefore the underlying assumption is that “[…] society is not what holds us together, it is what is held together” (Latour, 1986, p276). This implies that, as Law (1992, p390) notes, this construction is an endless process and therefore “[…] in order to stabilize society everyone […] need to bring into play associations that last longer than the interactions that formed them” (Callon and Latour, 1981, p283, emphasis in original). Thus we can see with the continual (re)construction that from an ANT perspective change is conceptualised as being pervasive, subtle and constant. Further “[w]hen as a result of unusual circumstances, it is made to stay the same, this is what requires an explanation” (Latour, 1986, p268).

Perceiving organisations as STAs allows us to make changes in the scope of our analysis meaningful (Çaliskan and Callon, 2010). Thus we see that an organisation as a whole, a division within an organisation, a cross-functional project group, or an informally developed group within an organisation that has the purpose of addressing a specific issue are types of STAs. As Caliskan and Callon (2010, p10) note “[…]; all that changes is their composition and the way in which their constituent elements are arranged; aggregated or deployed.” Therefore when performing analysis on different STAs we need to ensure we do
not change the mode of analysis as the composition, arrangement, aggregation, and deployment changes.

In closing this section we note that the use of ANT has implications for this research in that it allows us to bring a new understanding to the three assumptions discussed above. Specifically ANT as a practice theory allows us to examine the stand-alone sustainability report at our case organisation as it travels through space and time. This enables us to investigate our research aim of understanding whether the report has other roles beyond that of decision usefulness. However, as Reckwitz (2002, p254) notes “[i]n practice theory […] discourse and language lose their omnipotent status” as “[d]iscursive practices are one type of practices among others.” This possibility has at times been recognised within the sustainability accounting literature. For example during his discussion of what is sustainability, based on a extensive and comprehensive overview of the epistemological uncertainty that surrounds this concept, Gray (2010, p55) notes “[f]rom here we may proceed with reasonable confidence that sustainability is not exclusively a discourse structure.” This does not, however, correspond to not recognising the potential for discourse to have a central and critical role within the process under investigation. As Tinker et al (1991, p41) suggest “[d]iscourse is not passive but transforming, situated within history as projection and interpretation, contributing to lineages of meaning, and recreating ways of knowing and ways of doing.” Rather it does correspond to allowing for other types of practices to take a central and critical role. Thereby we do not presuppose which practice will take what role within any given process. Hence in using the theoretical framing of ANT we do not give any a priori privileging to the stand-alone sustainability report. Rather we trace the process at the case organisation as the stand-alone sustainability report travels through space and time to better understand the role and many other different types of management controls acquire within this process. We now turn, in the next section, to outlining the critical concepts from ANT that we utilise in performing our investigation of the research aim.

3. Theoretical Framing: Concepts from Actor-Network Theory

In this section we overview the critical concepts; Latour (1987, p45-60) tactics for making text act and the interconnected concepts of framing and overflowing (Callon, 1998, Callon, 1999, Callon, 2007a, Callon, 2010); from ANT that we utilise in the analysis of the research aim as outlined above. Underlying these concepts is the central notion of ANT, translation. Translation is a way of understanding the process through which any given actor travels through time and space as they strive to achieve their desired aim (Callon, 1986b, Callon, 1986a). In relation to management accounting Baxter and Chua (2006, p60) note:

“The key insight of a Latorian [ANT] frame of practice is that management accounting technologies are not diffused into various organizations as ‘ready-made’, stable and immutable objects of representation. In comparison, management accounting technologies are constructed and become ‘factlike’ as a result of being embedded in hybrid networks of human and non-human actants (such as software, computer hardware, production processes, plant and equipment) connecting and coralling various and shifting interests through ties of differing intensity and scope.”

As this clearly illustrates, using ANT as a theoretical framing problematises accounting and shows that it does not start as a taken for granted technology. Thus accounting, stand-alone sustainability reports, management controls, and inscriptions of various types in the tradition of ANT are treated as actors (Justesen and Mouritsen, 2011,
Mouritsen et al., 2010, Robson, 1992). Therefore, if we wish to examine the role that the stand-alone sustainability report takes in a specific translation, as it travels through time and space, we must start by acknowledging Latour’s (1991, p106) point that “[…] the fate of a statement is in the hands of others.” This recognises that whenever any text is constructed and released from the hands of the preparer, in all but the rare exceptions, they no longer have influence over how it is received. It is up to the others, who receive it, to decide whether they are convinced or not by its contents. Therefore the way a text is constructed matters. That is the construction will mutually constitute the possible set of available translations once it leaves the hands of the preparer. As a result the preparer must employ tactics in preparing the text. These tactics have the purpose of allowing the text to travel through space and time interacting with those others in a way that enrols them into the desired programs of the preparer. It is these tactics that we now turn to providing an overview of in the next part of this section.

3.1 Tactics for making texts act

In this part of the section we overview what Latour (1987, p45-60) refers to as “[w]riting texts that withstand the assaults of a hostile environment”. We utilise these to assess the construction of the case organisations’ sustainability reports that was produced in the time period examined. The importance of this construction is that it mutual constitutes the set of translations that are consequently possible (Callon, 1991).

Specifically Latour (1987, p45-60) outlines four tactics that a preparer of a text uses; namely fortification, stacking, staging and framing, and capitation; to make it more effective in assisting with the outcome the preparer desires. The starting point for understanding the importance of these tactics is to note that “[…] the fate of a statement is in the hands of others” (Latour, 1991, p106). As this statement by Latour argues, it is the response by those (the others) that read the texts that will determine the fate of the text. In particular if the text is with regard to a more controversial area, such as “[…] new technological possibilities […]” or social and environmental issues, then the likelihood is to see “[…] uncertainty and disputes” (Preston et al., 1992, p574). Hence, regardless of the impressiveness of those that support the preparer of the text this still may not be enough to convince the reader and thus the preparation of the text itself requires attention (Latour, 1987, p45). We should expect that “[t]he programs of the speaker get more complicated as they respond to the anti-programs of the listeners” as “[i]t is only once most of these anti-programs are countered that the path taken by the statement becomes predictable” (Latour, 1991, p105, emphasis in original).

Fortification, as the name suggests are the devices employed within the text to strengthen it against all the perceived objections. Latour (1987, p46) alludes to why this specific term was chosen as it provides in our minds the image of the reason that “[…] just as a fortress is shielded and buttressed; not for fun, but to avoid being sacked.”. Thus we see that “[…] texts do not rely on appeals to an external reality but instead fortify themselves by appeals to other, accepted technologies and to ”given truths”” (Preston et al., 1992, p574).

Fortification thus includes all the elements that the preparer assembles within the text in order to overcome as many perceived and potential trials of strengths that it may encounter once it leaves the hands of the preparer. The first of these elements relates to how the text “[…] become more technical and, to make a metaphor, stratified” (Latour, 1987, p45, emphasis in original) as it progresses so that “[…] we have reached a state where the discussion is so intense that each word fences off a possible fatal blow” (Latour, 1987, p46). In aiming to achieve a perception of being highly technical the preparer is trying to guide the reader to the conclusion that the technical abilities equates to a reality of undisputable truth.

Along with the layering of demonstrating the highly technical, another element that the preparer may utilise to fortify the text is the displacement and representation within the
text of a whole array of supporting actors. This is generally done in two ways. The first of these is to provide a reference to or quotation from other texts. In doing so the preparer is trying to strengthen their own text through linking it with a vast armada of established texts. Thus the preparer strives to overcome potential trials of strength through directing the reader to these already established and thereby powerful (Latour, 1986) texts. The second is “[…] a much more powerful ploy, and it is to present the very thing you want the readers to believe in the text” (Latour, 1987, p46, emphasis in original) for instance in the form of a figure with a legend.

Thus we see that the stratification and layering of technical details that include strengthening each claim through sending the reader to supporting references both from outside and within the document is what Latour (1987) refers to as fortification. Fortification of a text has as its aim to make “[…] the reader, once interested in reading it, is as free as a rat in a maze” (Latour, 1987, p48).

The remaining three tactics are what Latour (1987, p50) refers to as “[p]ositioning tactics”. The first is stacking and “[i]t involves bringing in figures and numbers to convince the reader and to enable the text to go from the detail to generalizations” (Preston et al., 1992, p574). Thus it involves the preparer of the text working from the very intricate details successively through to the very general. As Latour (1987, p51, emphasis in original) notes “[t]he extreme variation between the lower and the upper layers of a paper is what philosophers often call induction” with the relevant question being “[a]re you allowed to go from a few snippets of evidence to the largest and widest claims?” This is the very question that the preparer of the text is trying to get the reader to answer in the affirmative with respect to the text they are preparing.

While different types of stacking will undoubtedly be used given differences in fields, competition, topics, and scruples, Latour (1987, p51) suggests that at a minimum three rules apply for stacking to be successful. The first is the avoidance of the repetition of text, which results from trying to stack two layers exactly on top of each other, as there will be no incremental gain. The second rule notes that unless you are an undisputed expert in the field it is impossible to prepare a text that skips from the very bottom layer of intricate details straight to the very upper layer of the abstracted general. The third and final rule is to “[…] prove as much as you can with as little as you can considering the circumstances” (Latour, 1987, p51)

The second of Latour’s (1987) positioning tactics is staging and framing. Framing refers to the devices that the preparer of the text uses to narrow the readership and thereby try to exclude potentially malicious readers. As Latour (1987, p52) suggests “[…] most of the readership has already been defined by the medium, the title, the references, the figures and the technical details.” Therefore in addition to these devices and regardless of how well the resources are stacked the preparer of the text still needs to outline how the text should be read and by whom.

The other part to this positioning tactic is staging, whereby the preparer of the text not only narrows who the readership is but also defines “[…] what should be discussed, what is really interesting (what is especially important) and what is, admittedly, disputable” (Latour, 1987, p55). Thus it is that the preparer of the text tries to guide the reader into having certain objections that they have already carefully prepared responses for. As Latour (1987, p53) notes “[…] the text is carefully aimed, it exhausts all potential objections in advance and may very well leave the reader speechless since it can do nothing else but take the statement up as a matter of fact.” This therefore can be seen as the preparer of the text staging a series of trials that the reader would expect to see. The preparer of the text repeatedly shows the reader how they overcome each trial in turn. In this way the preparer of the text is aiming to demonstrate to the reader in a controlled way that the text is able to overcome all the
objections that they will expect to see. In other words the “[...] hidden agenda, built into the
text, paves the way for the discussion” (Latour, 1987, p55). Thus the preparer is using the
staging of trials as a device to enrol the reader into supporting the text. With this in mind we
turn to discussing the final positioning tactic of captation.

The third and final positioning tactic that Latour (1987) outlines is captation. At its
most simplest, captation is the “[...] subtle control of the objectors’ moves” (Latour, 1987,
p57). The use of captation is as a result of the preparer of the text being aware that the fate of
their text is in the hands of their reader. Even with all the other tactics in place this still may
not be enough to prevent the reader from dissenting and thereby not allowing the preparer of
the text to reach their aim of having their claims taken for granted. Thus captation is the
preparation of the text in such a way that the reader will come to realise that should they
decide to dissent then their voice will be the only negative one in a chorus of support.

Latour (1987, p57) suggests that the preparer of a text faces a paradox. On one hand
the reader may well be scared off if it seems they are being forced into supporting a claim.
However on the other hand, if the reader is left free to discuss the claim then this very
discussion may lead to the altering of the claim itself. Thus the paradox is how to achieve a
balance whereby the reader has the appearance of being free but at the same time is
controlled into supporting the claim. As Preston et al (1992, p575) note “[t]he classic way of
achieving this control is by first offering general, difficult to object to, statements and moving
to lesser known and more contestable ones.” In this way the preparer of the text is aiming to
structure the text in such a way as to allow the reader the opportunity of only one way to
move and thereby is “[...] inducing readers to move far away from what they were ready to
accept at first” (Latour, 1987, p57).

During this process the preparer of the text enrols “[...] instruments harder to discuss,
figures more difficult to doubt, references that are harder to dispute, arrays of stacked black
boxes” (Latour, 1987, p58). This is in order to make it increasingly harder for the reader to
try and dissent. The amount of these that the preparer of the text requires to enrol is
dependent on the circumstances with the determining factor being how much is needed to
control the moves of the reader. The ultimate aim for the preparer of the text is to stack “[...] so
many tiers of black boxes that at one point the reader, obstinate enough to dissent, will be
confronted with facts so old and so unanimously accepted that in order to go on doubting he
or she will be left alone” (Latour, 1987, p59, emphasis in original). Thus through linking the
text to established facts the preparer is stating to the reader that to dissent to their text is to
dissent to what has been established and thereby run the risk of becoming isolated and
sidelined. It is in this way that the preparer of the text tries to capture the readers support for
their claims.

As discussed above, we utilise these tactics to analyse the two sustainability reports
produced by our case organisation during the time period under investigation. This is done in
order to present contextual details that will assist our further investigations into the potential
role that the stand-alone sustainability report takes. We utilise the concepts of framing and
overflowing in order to conduct this further analysis. It is these concepts that we overview in
the remainder of this section.

3.2 Framing and overflowing

The second groups of concepts from ANT that we utilise in order to conduct our
analysis is that of framing and overflowing (Callon, 1998, Callon, 1999, Callon, 2007a,
Callon, 2010). We utilise these concepts to analysis how the sustainability report and other
management controls are enrolled into the attempts of the organisation to construct the
context within which they operate. Specifically, through utilising these concepts we are able
to provide some clues as to the potential roles, at least envisaged by their preparers, as they
try to have the (re)construction of society completed in the way in which they have problematized.

The concepts of framing and overflowing develop within and relate to the ANT literature that examines the notion of “economization” and more specifically “marketization” (see for example Çaliskan and Callon, 2009, Çaliskan and Callon, 2010, Callon, 2007b, Callon, 2010). Their small but growing use within the accounting literature demonstrates the appropriateness of using these concepts. The utilisation of framing and overflowing is in such contexts such as corporate strategy (Skærbæk and Tryggestad, 2010), accountability reports in the public sector (Christensen and Skærbæk, 2007), and auditing in the public sector (Skærbæk, 2009).

The term framing refers to the establishment of “[…] a boundary within which interactions – the significance and content of which are self-evident to the protagonists – take place more or less independently of their surrounding context” (Callon, 1998, p249). Thus framing includes the defining and assembling of elements required in order for economic transactions to occur. The elements that are required to be defined and assembled include distinct and dissociated individual agents and perfectly identifiable objects, goods and merchandise (Callon, 1999, p188).

Callon (1998, p250) provides the analogy of a play taking place on a theatre stage to assist with developing the understanding of the concept of framing. He notes that the walls of the theatre, the raised platform of the stage and the distance to the seats of the audience all assist in providing the frame in which the play is conducted. The audience and the actors on stage take for granted these boundaries but they provide “[…] a set of stable assumptions, conventions, mechanisms, and settings […]” (Skærbæk and Tryggestad, 2010, p110) which are necessary for the play to be conducted. Thus we see “[…] that over and above the human beings themselves and their disciplined bodies, objects and things, the theatre stage, its walls and sounds, all play a role in setting up these interdependencies” (Callon, 1998, p250).

This analogy also highlights two further issues. The first focuses on the fact that the participants are not as if born anew into the context but rather have a wealth of previous experiences that will come into play in the present situation. For an actor to perform within the play means that they have pre-existing abilities that form through attending acting school, being in previous plays and other related experiences. Thus in an economic context “[…] it presupposes actors who are bringing to bear cognitive resources as well as forms of behaviour and strategies which have been shaped and structured by previous experience: the actors are capable of agreeing (an agreement which does not have to be explicit) on the frame within which their interactions will take place and on the courses of action open to them” (Callon, 1998, p249).

The second issue, which relates to the first, is although framing provides a boundary it does not cut all links with the outside world. Hence the audience attending the play at the theatre will be lost in a world that the surrounds, the actors, and their imaginations create for the durations of the dimming of the lights. However this very situation would not be possible without a whole host of physical and organisation devices that need to be in place in order to even contemplate the show taking place. Thus in the context of economic transactions “[…] framing puts the outside world in brackets, as it were, but does not actually abolish all links with it” (Callon, 1998, p249).

From this overview we can see that “[…] framing constitutes powerful mechanisms of exclusion, for to frame means to select, to sever links and finally to make some trajectories (at least temporarily) irreversible” (Callon, 2007a, p140). Callon (1998, p249) notes that “[t]he various elements that form the physical frame are themselves contained within an institutional framework (author’s rights, safety regulations, tax incentives etc.) which helps to ensure their preservations and reproduction.” As part of this institutional framework we can
expect accounting in all its forms to take an active role within this framing process (Skærbæk and Tryggestad, 2010). As the types of economic activity expand we can also expect that the ways within which humans interact also develop and change. Thus we can expect to see new activities develop within organisations; including those in relation to stand-alone sustainability reports; to provide for the new types of framings that these expanding types of economic activities require (Christensen and Skærbæk, 2007, p105). But even with the new types of framing much is still excluded, known as overflowing.

Through the process of framing what is to be included, by its very nature, one must define what is excluded. What is excluded is often referred to in economics as externalities and as Callon (1998, p248) notes “[b]eneath the concept of externality lies the more fundamental concept of framing, which implies the possibility of identifying overflows and containing them.” Callon (1999, p188) discusses this very point in the following:

“What economists say when they study externalities is precisely that this work of cleansing, of disconnection, in short framing is never over and that in reality it is impossible to take it to a conclusion. There are always relations which defy reframing. It is for these relations which remain outside the frame that economists reserve the term externalities. The latter denotes everything which the agents do not take into account and which enables them to conclude their calculations. […] I would suggest the term ‘overflowing’ to denote this impossibility of total framing. Any frame is necessarily subject to overflowing.”

However overflowing is a broader concept than just the conventional term of externalities suggests. The former includes considerations beyond just quantitative evaluations and monetary compensation (Callon, 1998, p246), such as ethical issues, that the latter excludes (Callon, 2007a, p160).

With the many varied forms of economic transactions and the multitude of possible types of organising such transactions the type of framings and thereby the possible types of overflowing are also endless. Callon (1999) utilises the example of boundary objects (Star and Griesemer, 1989), which mediate the transfer of knowledge between actors, to illustrate this point. Boundary objects “[…] make possible the framing and stabilization of actions, while simultaneously providing an opening onto other worlds, thus constituting leakage points where overflowing can occur” (Callon, 1999, p188). Thus we can see that “[o]verflowings occur when goods act unpredictably, transgressing the frames set for them and the passivity imposed on them” (Callon, 2007a, p144).

Callon (1998) notes it is possible to see the interaction between framing and overflowing in polar opposite ways. The first, as Callon (1998, p250) suggests “[…] tends to believe that framing is the norm – in the double sense of something that is desirable and also statistically predominant – and that overflows are exceptions which must be contained and channelled with the help of appropriate investments.” Further Callon (1998, p251) points out that this tends to be the approach adopted by much of economic theory where externalities are regarded as an accidental consequence of the framing process. As a result of this prevailing economic thought, many economists focus their research endeavours towards identifying potential externalities and developing innovative ways of bringing them within the framing. However overflowing is a much broader concept than externalities (Callon, 2007a). Therefore the research efforts of these economists can at best be seen to be dealing with the subset of overflowing that is quantifiable in economic terms.
In contrast “[t]he second attitude, typical of constructivist sociology in particular, takes the view that overflowing is the rule; that framing – when present at all – is a rare and expensive outcome, in short, is very costly to set up” (Callon, 1998, p252). Thus we can see in this perspective that overflows are not unintended consequences (Christensen and Skærbæk, 2007, p128) or an accidental result (Callon, 1998, p252) but rather what proceeds framing. Thus framing is what is temporarily produced after substantial and tumultuous effort to place elements; objects and actors; within a demarcated and artificially created space in which transactions can occur (Callon, 1998, p253). Acknowledgement of this becomes extremely important in examining the role of the stand-alone sustainability report.

However we should be aware that through the process of framing to allow actors to transact, new and unforeseen overflows may be created as the very elements assembled in this process are potentially new sources for overflows (Callon, 1998, p254). Thus we can see that in attempts to construct order, disorder may also be simultaneously produced (Christensen and Skærbæk, 2007, p128). Thus as Callon (1998, p257) states “[n]o externality can exist without relationships; no link can exist unless it follows a trajectory plotted by a material object acting as the medium for the externality.”

It is the second perspective, of the existence of overflows from which framing is constructed, that we utilise in this paper. More specifically we utilise this approach to assist with the analysis of investigating the role of the stand-alone sustainability report. Previous research; such as Rahaman, Lawrence, and Roper (2004); suggest that the sustainability report is merely part of the existing framing and does not take an active role in efforts of reframing or finding other means with which to limit overflows. Thus “[…] markets that work satisfactorily are markets that comply with the terms of reference imposed on them (in terms of efficiency, equity, etc.) and simultaneously leave it up to the political debate to explicitly address the issues resulting from the misfires and overflows generated by their enactment” (Callon, 2010, p166).

Once framing has been constructed then “[…] specific work must be done in order to provide incontrovertible proof of the simple existence of an overflow or leak, implying at the very least the implementation of monitoring procedures and sensors” (Callon, 1998, p257). Through the specific and sometimes insurmountable work of identifying an overflow, its cause and impacts will also be identified. As Callon (1998, p258) notes “[t]he situation is further complicated by the fact that agents concerned may very well not possess an individual existence or identity until such time as the overflows have been confirmed.” That is, in order to provide the incontrovertible proof of an overflow requires that those responsible and those affected are clearly established but it should be noted that this may be costly to do as some of these elements may need to be defined as part of this process.

As Callon (2007a, p143) states those “[…] affected can be the ozone layer, the climate, landscapes, animals or human beings” and, just as with the concept of externalities, the impacts may be interpreted as either positive or negative. What is important, however, is that the mere existence of economic transactions will give rise to matters of concern, whether positive or negative, and these in turn may produce issues (Callon, 2007a, p139) and resulting concerned groups. The concerned groups may very well be just those that feel affected by an overflow rather than in reality be actually directly affected. Thus in order for the concerned groups to be recognised as such they must “[…] objectify the existence of impacts and describe the ailments or problems that they experience, before undertaking investigations and documentary research” (Callon, 2007a, p144) in order to try and black box their own existence. However as the causal links may be hard to determine or not very self-evident this also may be a long and costly process.

The issues from which concerned groups develop have the potential to affect the functioning of organisations for instance through the concerned groups giving rise to specific
challenges to their right to operate. Thus the specific organisation has either to tolerate and monitor the situations or to perform reframing in order to overcome the trial of strength challenging their continued existence (Callon, 2007a, p145). But we should recognise that “[t]hose matters of concern are particularly difficult to treat by existing institutions and expertise since they are surrounded by profound uncertainties when they appear” (Callon, 2007a, p143). Hence we see that Callon’s (2007a, p146) notion of ‘emergent concerned groups’ is a good explanation of how framing and overflowing leads to groups that may threaten the status quo of an organisation.

We can consider the impacts of overflowing as either positive or negative (Callon, 2007a). However, another way of distinguishing between overflowing is what Callon (1998) refers to as ‘hot’ and ‘cold’. This dichotomy is a rough but useful representation of the potential spectrum of types of overflowing that we may observe in practice. The naming of the two halves of this dichotomy as ‘hot’ and ‘cold’ is also very appropriate for at least two reasons. The first is that just like water running from a tap we can describe it as either ‘hot’ or ‘cold’ while being aware of the multitude of different temperatures held within each of these two classifications. Secondly it allows for the imagery of movement between the classifications just as temperatures either heat up or cool down.

In order to reframe so that what previously was considered as an overflowing becomes controlled within the frame requires not only the identification of the actors involved but also some sort of mechanism for measurable actual and potential impacts (Callon, 1998, p259). Thus if overflowing are not quantifiable in economic terms then for those transacting in this frame it is unlikely that they will be of much significance. However, for the concerned groups involved what needs to be quantified is not necessarily going to be in economic terms. An example may be that of man-made climate change. For an organisation what needs to be quantified may be the cost of putting in place initiatives to reduce their carbon footprint. However for concerned groups such as scientists or climate change activists what needs to be quantified may be the parts per million of carbon equivalents that the atmosphere can absorb before climate change occurs. Hence the foundation for understanding the distinction between ‘hot’ and ‘cold’ overflowing is to acknowledge the extent of divergence between the mechanism various actors use to quantify and identify overflowing. The extent of the divergence, for example in terms of what is being measured and how this is done, will complicate the negotiations that ensue. Thus “[t]he possibility and variety of this negotiation both depend on the availability of instruments capable of producing incontrovertible measurements: clearly no negotiation can sidestep the need to respond to issues concerning the extent and scope of the overflowing in question” (Callon, 1998, p259).

If divergence is large enough then we have what Callon (1998, p260) labels as a ‘hot’ situation as “[…] everything becomes controversial: the identification of intermediaries and overflowing, the distribution of source and target agents, the way effects are measured.” As the translation of the controversy progresses the actors participating will fluctuate, their identities will change, and reaching a taken for granted state of the correct mechanism of measurement will be problematic. That is, the divergent mechanisms of measurement create a disparate knowledge base that in turn produces varied understandings of current and future world states. Under these ‘hot’ conditions framing therefore also becomes problematic as it is reliant on a steady state where the assumption is that it is possible to accurately measure actions and the overflowing they produce. Thus the achievement of framing revolves around the ability of the actors involved to construct “[…] an agreement regarding the reality and scope of the overflowing” (Callon, 1998, p261).

In contrast where divergence is small we have what Callon (1998, p261) labels as a ‘cold’ situation and reframing can relatively easily be achieved. In such situations “[a]ctors are identified, interests are stabilized, preferences can be expressed, responsibilities are
acknowledged and accepted” (Callon, 1998, p261). Under a ‘cold’ situation the divergent mechanisms of measurement create the same or a very similar knowledge base that in turn produces almost identical understandings of current and future world states. As a result agreement on how to progress and resolve the issues facing the concerned groups are easily arrived at.

One of the key differences between ‘hot’ and ‘cold’ situations as Callon (1998, p262) notes is that in the latter it is sufficient to rely on so called ‘experts’ to resolve the situation. Whereas in the case of the former the so called ‘experts’ alone are not sufficient and non-specialists will quickly become “[…] key players in the production of knowledge and the processing of the measurements required to map out the externalities” (Callon, 1998, p262). Further Callon (1998, p262-263) notes that due to the increasing presence of the technosciences within our societies we are seeing a lot more ‘hot’ situations being brought about. An implication of this is that for many, technology is not unquestionably good, unproblematic and will automatically progress humanity for the better (see for example Costanza, 1989, Small and Jollands, 2006) and thus can in itself be the creator of new ‘hot’ situations. However, we should note that regardless of whether the situation is ‘hot’ or ‘cold’ that “[…] pacification is only possible if it is upheld by instruments that impose upon the agents’ subjective (and consequently irreconcilable) viewpoints the transcendence of instruments which – once they have found universal acceptance – guarantee the objectivity of the facts, to which everyone then agrees to submit” (Callon, 1998, p265). Thus reframing can only occur as a result of firstly establishing a measurement mechanism as the ‘correct’ instrument for producing ‘facts’ about an objective reality.

One final point that Callon (1998, p266) makes about the distinction between ‘hot’ and ‘cold’ situations is that:

“The distinction invites us to differentiate between two different types of negotiations: (a) negotiations aimed at identifying overflows, or ‘hot’ negotiations and (b) negotiations aimed at framing them, or ‘cold’ negotiations. The creation of commercial relationships presupposes that both kinds of negotiations take place, one after the other.”

Thus this dichotomy, while a simplification of a complex reality, allows for a useful tool of analysis that we will use to assist with the analysis of the data collected from our case organisation. We now, in the next section, provide an overview of the case organisation and a brief description of the events that occurred during the period of investigation.

4. Research Method

In this section we provide details of how we conducted this research. Specifically we first provide an overview of the case organisation. With the identity of the organisation established we then outline how we collected our data. We finish this section by providing a brief overview of the events that occurred at the case organisation during the time period covered by this data. This enables perspective to be added to the analysis we perform in the subsequent sections.

4.1 Overview of case organisation & data collection

The case organisation selected for this research, ‘Kiwi’, is a New Zealand manufacturer that operates in the fast moving consumer goods (FMCG) industry. In New Zealand they are market leaders in two of the product lines that they compete in and have interests in all product lines within its market sector in order to support their core products. It offers a range of internationally recognised brands along with local brands including one that
is widely recognised as an iconic New Zealand product. Kiwi employs approximately one thousand people across sixteen sites located throughout New Zealand, five of which are manufacturing sites with the remainder being distribution sites. Kiwi mainly supplies the products they manufacture to their customers who are retailers of FMCG; such as supermarkets, petrol stations, and corner shops; who in turn sell them to the end consumer.

We selected this organisation due to the extensive and unique sustainability challenges that they face alongside their unique structure. That is, they are technically the New Zealand operations of an Australian listed company, ‘Koala’, whose headquarters are located in Sydney, Australia. The Australian listed company has the license within Australia, New Zealand, Fiji, Papua New Guinea and Indonesia to manufacture the products of a large well known multi-national organisation, ‘Eagle’. Thus Kiwi is ultimately part of a multi-national organisation headquartered in the United States of America which owns thirty percent of the Australian listed company and supplies them with a ‘secret’ key ingredient for their best known product. The manufacturing plant of Kiwi in Auckland is unique in that not only does it house Kiwi’s head office but is also the New Zealand location of Eagles operations, albeit they are located in different buildings.

Prior to entering the field we attended three presentations, as summarised in appendix one, by different actors from within Kiwi. The first of these, by the GM Corporate Affairs, signalled that Kiwi would be an appropriate organisation for this research. The second, by the Project Manager Finance, included an overview of some of the sustainability issues faced by Kiwi. After this presentation we were convinced of the applicability of this organisation to our research. We therefore met with the Project Manager Finance and negotiated research access. The final presentation, by the CFO, provided a good overview of Kiwi including an overview of their chosen strategy, revenue management practices, and again an overview of some of the sustainability issues faced.

The formal data collection occurred between March and November in 2009 and covered the operations at Kiwi from 2004. We conducted interviews, observations and document analysis. Interviews and observations were carried out in both Auckland and Christchurch. As this research was conducted from an ANT perspective, interviews were carried out at all levels of the organisation including the Managing Director; members of the New Zealand Leadership Team (directors of individual portfolios such as human resources and the Chief Financial Officer); middle management (such as project managers from operations and finance; and the procurement and distribution manager); and ordinary workers (such as sales reps and distribution drivers). Interviews and observations have also been conducted with actors from outside the technical boundaries of the case organisation including customers, suppliers, and a member of upper management from the United States headquarters of Eagle. We also had access to a large number of internally and externally available documents, some of which, due to their sensitive nature, we were only able to view onsite at the case organisation.

Throughout the formal data collection phase we iteratively reviewed the data, the research aim, and the applicable literature. We utilised nVivo software to assist with the organising and analysis of our data. However unlike research conducted using the likes of grounded theory the use of nVivo was not to explicitly help generate analysis. Rather our use of nVivo was more as an organising tool around these processes. In this way we were able to establish that by the end of November 2009 we had sufficient understanding to formerly exit the field. This level of confidence was further raised through conducting one final follow up interview in November 2010 with the Sustainability Lead of Eagle South Pacific at their headquarters in Sydney, Australia. This provided us with an opportunity to validate our results and cover off any areas still of concern. We therefore were able to establish a
plausible (Ahrens and Chapman, 2006) understanding of the events that occurred during the
time period of analysis, of which an overview is providing in the remainder of this section.

4.2 Overview of events at case organisation

Prior to 2004 Kiwi’s non-financial disclosures focused on two interrelated issues. The
first was over concerns of the link between their products and obesity. The second was over
concerns of an artificial sweetener, aspartame, which they used within ‘diet’ versions of some
of their products. However it was not until the beginning of 2004 when in response to similar
measures taken by Eagle and Koala that Kiwi began to broaden their focus onto wider
sustainability issues. The initial response was to hire the Corporate Affairs Manager with one
of her key tasks being to produce a stand-alone sustainability report for Kiwi. The first of
these were completed for the 2006-7 year. The Corporate Affairs Manager contracted an
outside consulting organisation, ‘Consult’, in order to assist with the preparation of this report.
The second report, for the 2008 year, was completed by the Internal Communications Officer
due to the Corporate Affairs Manager being away on long term leave. At the time of our
exiting the field at the end of 2009 no further reports had been produced.

The translation of sustainability issues gained a powerful (Latour, 1986) spokesperson,
the CFO, after the first report had been completed. This enabled Consult to manoeuvre to
become more prominent within the translation through demonstrating how they were the
obligatory passage point (OPP) (Callon, 1986b) to what was deemed to be an emergent and
important consumer group for Kiwi, known as LOHAS (Lifestyle of health and
sustainability). It was through Consult providing ‘facts’ (Baxter and Chua, 2003) proving the
importance of this new and growing consumer group that the CFO not only stepped forward
as spokesperson but also arranged to have Consult provide further services beyond their
involvement with the sustainability report. These services consisted of providing guidance for
a cross-functional group, the ‘Imagineering Team’, set up by the CFO. Initially this group
gathered for “Blue Sky” [Project Manager Operations] type meetings as described in the
following:

“Oh, it was a generalistic, sort of, approach to start off with. You
know we were looking at more market based impact […] the concept
of LOHAS and that, it is sort of, you know, there’s some moving sort
of centre […] tendency for people to be a lot more conscious around
what they were purchasing and the impact the environment or, you
know, economic impact, you know, with coffee and fair trade coffee
and stuff like that, you know, so it wasn’t just based around
environmental stuff but for me it was just understanding our market
place a little bit better […] then the context that I took away for our
team, which is purely procurement centred at that point of time was
around what could we do to make a difference.” [Procurement /
Logistics Manager]

As seen above, the result of the Imagineering Team meetings was a vast array of
initiatives being rolled out in various parts of the organisation through the efforts of the
individual members of the team. Examples of the types of initiatives included changing the
sales rep car fleet to more fuel efficient models, focusing efforts on reducing or reusing waste
produced in production, and initiating a project to construct the organisations carbon footprint.
However these initiatives were not always successful and generally disparate with no clear
direction across the organisation. At the time of our exiting the field many conflicting factors
had slowed the momentum of these initiatives to the point where whether there would be a
continued focus on sustainability in the future hung in the balance. The threats to the continuing focus on sustainability by Kiwi in the future were diverse and included the likes of economic recession, key actors such as the CFO leaving Kiwi, and other key actors going on long-term leave or moving within the organisation.

The background described above provides context within which to situate our analysis. This is provided, firstly, in the next section through an analysis of the two stand-alone sustainability reports produced by Kiwi during the time period under investigation using Latour’s (1987) tactics for making texts act. We then turn, in the subsequent section, to the research aim of investigating the role of the stand-alone sustainability report.

5. Analysing Kiwi’s Stand-alone Sustainability Report

In this section we analyse the two sustainability reports that Kiwi produced during the time period under examination using Latour’s tactics to strengthen texts against hostile attacks. This provides the basis for the subsequent analysis of the role that these reports take. However, we first provide an overview of these two reports in order to contextualise the analysis that we perform in the remainder of the paper. Many of the elements from these reports, which we describe below, are typical of such reports (see Thomson and Bebbington, 2005 for a summary of reporting practices). Therefore, Kiwi’s reports do not represent anything that would not be expected to be seen in the stand-alone reports of any given organisation.

To start this overview we first note that at Kiwi, in line with the studies of Adams (2002) and Ball (2007), the sustainability report was not prepared by accountants. Rather the sustainability report was the domain of the Corporate Affairs Manager. This appears to be consistent with Parker (2005, p850) who notes that accounting and accountants seem to hold SEA as barely relevant. This attitude was clearly demonstrated at the case organisation with the sustainability report viewed as a “hygiene” factor [Chief Financial Officer (CFO)] or worse still “a fly in the ass of the elephant” [Managing Director (MD)]. This level of cynicism contrasts with the dominant perspective, as we outline above, in the SEA literature of the importance of such disclosures.

Thus one of the main reasons for the hiring of the Corporate Affairs Manager in September 2004 was to produce the sustainability report in an effort to promote the external image of Kiwi. Further a decision was taken to produce a stand-alone sustainability report due to Kiwi only publicly reporting its financial results in the combined group annual report prepared by Koala. Further, no dedicated information system was set up in order to produce these reports with the information being personally gathered by the Corporate Affairs Manager.

The first report that Kiwi produced during the time period under investigation was for the 2006-7 financial year and was twelve pages in length. It was printed on recycled cardboard box packaging direct from the production line with the text back-dropped by images most readers would recognise such as branding and “Please Recycle” logos. The front page cover of the report compels the reader to “Take a fresh look…” (p1), which is followed up on the inside cover with “…at what we’re doing” (p2). Then as to be expected, and prior to proceeding into the main body of the report, the next page consists of a message from Kiwi’s MD. Notably, while it was widely referred to as the sustainability report within Kiwi, the MD’s statement has the heading of “[Kiwi] Corporate Social Responsibility snapshot 2006/07” (p3). The remainder of the report outlines Kiwi’s commitment, current achievements, how Kiwi has been recognised and future goals in the four areas of marketplace, workplace, community, and environment. Each of these areas are devoted a page with the proceeding page showing an image of relevant actors asking a pertinent question. For example the image preceding the environment section is of a shopper looking at
a generic product off a shop shelf with the pertinent question being “I want to make a positive difference through the products I buy” (p10).

The second and final report produced during the time period under investigation was for 2008 and was prepared by the Internal Communication Manager due to the Corporate Affairs Manager being on long term leave. In terms of formatting and putting the report together the Internal Communication Manager states:

“Well, we went from the report that [the Corporate Affairs Manager] had done two years earlier […] and used that as the base and it’s very brief, just simple bullet points, this is what […] we’re currently doing, bullet point, bullet point, bullet point […] and we were only focusing on the environment so we looked at that first report and said, the […] column that said what are we going to do next and that was our starting place […] had we actually done what we said we were going to do next […] what are we doing and […] what are our next steps.”

Thus he based the 2008 report on the format of the 2006-7 year report but in a much shorter format. That is, unlike the 2006-7 year report, which was twelve pages long, the 2008 report was four pages in length and only focuses on the environment. In contrast to the 2006-7 report it is printed on glossy card with the front page cover of the report compelling the reader that “we all have a part to play” (p1). Further the title of this report appears in much smaller text under this statement as “[Kiwi] Environmental Report, October 2008” (p1), both of which are superimposed on an image of a lady and young child sitting on a beach looking out to sea. The message from Kiwi’s MD that held a prominent place in the previous report is replaced by the one sentence statement on the second page of “[w]e are committed to combining good business with strong values and making our company more sustainable in every area in which we operate” (p2). Also on the second page are general statements around sustainability, waste, packaging and Kiwi’s attitude to the environment. The third page is familiar from the previous report in that it outlines Kiwi’s commitment, current achievements, how Kiwi has been recognised and future goals but only in the area of environment. The final page of the report, the back cover, contains little more than a statement taken from a carbon disclosure report prepared by a well known investment bank and a note about the source of the paper used to produce the report.

In analysing these reports in terms of Latour’s (1987) four tactics we turn first to fortification, which is giving the appearance of being highly technical and thereby demonstrating that they know what they are talking about. Kiwi fortifies their 2006-7 report in a number of ways. To start with the report being printed on recycled cardboard packaging can be seen as compelling the reader to understand that recycling is something that Kiwi’s practices as well as preaches. Further Latour (1987) notes that in order to understand fortification we must read the text in question so as to imagine it responding to all the potential objectors that the preparer of the text must strive to overcome. Here we see that the report even assists the reader with this through the use of an image with a pertinent question prior to each section thus placing the potential objectors and their objections within the text itself. These objections are answered in each of the four sections through listing achievements made by Kiwi. Hence these achievements fortify the text through demonstrating to the potential reader the technical abilities in each of these four areas. A good example of this is noting in the marketplace section (p5) that Kiwi has voluntarily included on its packaging a “RDI” (recommended daily intake) indicator. Further Kiwi fortifies the text through the displacement and representation within the text of a whole array of supporting actors. This is achieved in a number of ways including listing in each of the four areas different recognition
in terms of; for example; awards, nominations, and accreditations received from outside stakeholders. Hence this fortifies the claims made in terms of achievements through aligning them with a vast array of supporting actors. The text is further fortified through including references throughout the text to other supporting texts. A good example of this is the inclusion of a reference (p9) to a website about water management set up by Eagle, thereby reminding the reader that Kiwi’s efforts sits within a much greater system that brings with it the weight of wide support and many resources.

The 2008 report is fortified in similar ways as the 2006-7 report. While it is not printed on recycled cardboard like the 2006-7 report the vast majority of the second page focuses on recycling. Also the second page provides examples of the text responding to all the potential objectors that the preparer of the text must strive to overcome. Specifically a large statement claims that “sustainability is a hot topic for New Zealanders with many of us doing our part to reduce our impact on the environment” (p2). Thus the potential objection of ‘is Kiwi doing their part’ is answered and further reinforced with a statement on the same page that is titled “so what is [Kiwi] doing?” (p2). This fortification is further strengthened, as was the case with the 2006-7 report, on page three through listing the achievements Kiwi has made in the area of the environment. This thereby demonstrates to the potential reader the technical abilities of Kiwi in the area of the environment. A good example of this is provided under the subheading of climate where the reader is told that Kiwi “[…] are trialling hybrid technology for some of our distribution trucks” (p3) and “[…] use dry lube technology on manufacturing conveyor lines to save water” (p3). As with the 2006-7 report a whole array of supporting actors are displaced and represented within the text to further fortify the text. Again they list, on pages three and four, recognition in terms of awards and nominations received from outside stakeholders, thus aligning them with a vast array of supporting actors. Also as with the 2006-7 report, they include references throughout the text to other supporting texts in order to fortify it through sending potential objectors to these other sources of strength. Hence, on page two, when talking about recycling rates the reader is referred to a report produced by the Packaging Council of New Zealand and thus reminds the reader that Kiwi is an active supporter of greater efforts to encourage recycling by New Zealanders. Thus the potential objection of Kiwi drawing increasing resources from the eco-sphere in order to package their products is deflected onto the ‘greater’ issue of levels of recycling by the New Zealand general public.

The next tactic is stacking, which is formatting the text so that it enables the reader to go from the very intricate details to accepting very general claims. Evidence of stacking in the 2006-7 report is easily discernible in the MD’s introduction (p3). That is, the MD starts the introduction through noting how Kiwi has been active as an employer, sponsor, and manufacturer in New Zealand for 43 years. This is further reinforced by noting that on the international stage they are considered by Eagle to be one of their “anchor” manufacturers. This then flows into a discussion of how Kiwi strives for excellence through always looking for opportunities for improvement. Having made this move from a ‘fact’, to an outsider’s assessment, to a statement of belief, the reader is then expected to move to accepting a self assessment of Kiwi’s respect for the environment and position as a good corporate citizen. Stacking is also discernible in the layout of each of the four sections as the reader is moved

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1 This may seem a relatively short time if taken in the international context. While the Maori people are believed to have settled in New Zealand in the thirteenth century, Europeans did not start settling in New Zealand until the late eighteenth century. However, it was only with the signing of the Treaty of Waitangi in 1840 that European settlement in New Zealand began to flourish. Hence, this statement regarding the length of time that Kiwi has been active in New Zealand is to be considered in the context of the relatively short period of European economic activity within New Zealand, with this amount of time making Kiwi a well established organisation within this context.
from a statement of commitment, through achievements, into outside recognition, and thereby making the plans for the future, the final part of the section, more acceptable to believe that they will be achieved.

In the 2008 report stacking is also discernible in similar ways. That is, on page two the reader is presented at the top with detailed ‘facts’ about levels of recycling by the New Zealand general public and the amount of solid waste being sent to landfill. Alongside this is presented a “did you know” (p2) section with four bullet points providing ‘facts’ about the typical benefits of recycling items commonly associated with Kiwi’s products. This is followed underneath by the MD’s one sentence statement about Kiwi’s commitment to strong values and sustainability. Finally underneath this is the “so what is [Kiwi] doing” (p2) section where the reader is asked to believe that all Kiwi employees are committed to caring for the environment and that Kiwi is actively seeking solutions to help all New Zealanders do the same. Hence the reader is lead from very intricate detailed ‘facts’, through the MD’s statement focused on values, to a point where it is hoped they will believe that the environment is a concern for all at Kiwi to the point where they are part of the solution not the problem. Also, as with the 2006-7 report, stacking is also present in the layout, on page three, of the section that focuses on the environment. The reader is again moved from a statement of commitment, through achievements, into outside recognition. Thus when the reader assesses the final section focusing on the plans for the future it is hoped that, through moving from the intricate to this point, it is more acceptable for the reader to believe that they will be achieved.

The third tactic of staging and framing is whereby the preparer of the text not only narrows the potential readership but also stages a series of trials within the text that the narrowly defined readership would expect to see. In the 2006-7 report the introduction by the MD (p3) also includes elements of this tactic. For example he notes that Kiwi will not only be efficient and profitable but also continue to provide environmental, social and employment leadership in the FMCG industry. Thus the readership gets narrowed to only those with an interest in the FMCG industry. Further the narrowed readership is also shown how Kiwi has overcome the competition in this industry to be leaders in these areas. This is ‘proved’ in each subsequent section of the text whereby a commitment is made within the specific area and subsequently achieved as demonstrated by a list of accomplishments that are recognised by a given set of stakeholders. For example within the workplace section Kiwi’s commitment is “[t]o foster a safe, open and inclusive work environment where a highly motivated, productive and committed workforce drives business success through superior execution” (p7). This trial is demonstrated to be overcome by Kiwi through a list that includes five different programmes established to improve staff member’s skills and abilities, a programme designed to improve staff member’s health, and a parental leave package for staff members. In turn Kiwi has demonstrated endorsement for these through including a list of three award recognitions and two different workplace related accreditations gained from outside stakeholders to this area.

In the 2008 report the staging and framing is less forthright than in the 2006-7 report. To start with, and as will be elaborated on below, given the nature of the report being of general distribution, framing is virtually absent. However staging in much the same way as in the 2006-7 report is still present. That is, on page three in the section focused on the environment a commitment is made, with its achievement proved through the inclusion of a list of accomplishments that are recognised by a given set of stakeholders. For example the commitment is made that “[w]e see our packaging as a resource not a waste stream and will manage it as such” (p3). This is ‘proved’ in the achievements section under packaging innovation where, among other things, the reader is told “[w]e use 100% recyclable material
including containers and closures” (p3). These statements are then backed up with the noting of two recognitions from external stakeholders thus lending their support to these claims.

The final tactic is captation whereby the preparer guides the reader into supporting the text by taking them from very acceptable facts through to those that are potentially less acceptable but in doing so leaving little room for dissent. Captation out of all of Latour’s tactics is the hardest to recognise within both of Kiwi’s sustainability report. However if we again turn to Preston et al’s (1992, p575) statement that “[t]he classic way of achieving this control is by first offering general, difficult to object to, statements and moving to lesser known and more contestable ones” we can start to see that in these reports that captation is achieved in the formatting of the report rather than the text itself.

The 2006-7 report starts with the very general and hard to object to statements made by the MD (p3). From there it moves to looking at Marketplace concerns (p4-5), an area in which Kiwi has had long experience in dealing with issues that have the potential to compromise their legitimacy. They then turn to the area of workplace (p6-7), which given their historical low staff turnover and large number of staff members with long service records, is also an area of less contention. This is followed by the area of community (p8-9) where, despite their products being linked with health concerns, like obesity, that affect specific parts of the New Zealand population, they have high profile activity including supporting one of New Zealand’s iconic sports teams. It is only once all these less controversial areas have been tackled that they move onto and finish the report with environment (p10-11). As Kiwi is an organisation whose profitability and growth is reliant on using the resources provided by the ecology, this area holds most potential for overflows. However the reader who chronologically reads this report is taken through a very well constructed report with the inclusion of a vast number of many different types of supporting actors before even arriving at this point. Thus Kiwi is trying to take the reader from generally acceptable facts through to the point where by this stage the reader should be convinced of not only the fact that they are a good corporate citizen but that this view is held by many supporting actors.

In a similar way, even with its focus only being on the environment, the 2008 report leads the reader from very acceptable facts through to those that are potentially less acceptable but in doing so leaves little room for dissent. At the very start of the report on the front cover the general and very acceptable fact is presented of “we all have a part to play” (p1). On the very next page the statement of “[s]ustainibility is a hot topic for New Zealanders with many of us doing our part to reduce our impact on the environment” (p2) moves the reader into the position where Kiwi is assumed to be among the many playing their part. This is further reinforced through listing numerous achievements in the area of environment and inclusion of references to a whole host of supporting actors and networks. Should the dissenting reader reach the back cover still with any doubts they are confronted with a statement (p4) made in a carbon disclosure report prepared by a well known investment bank in which they give credit to the Koala group for their efforts in this area. Hence the dissenting reader is left in no doubt that they are up against not only a New Zealand organisation but a much larger network with operations in five countries whose efforts and achievements in the area of the environment are further supported by other large networks. Thus the reader is led from the general and acceptable fact that we all have a part to play in dealing with issues around the environment to a final position where Kiwi is presented as not only playing its part but is also moving beyond what is required of them. Therefore the preparer of the text would expect it to be hard for a lone reader to dissent given the vast array of support that has been demonstrated throughout the report.

In summing up this analysis it is clear that all of Latour’s (1987) tactics have been deployed. However if we specifically focus on the level of framing we can see that the
audience has not been narrowed down to just a few key readers. Given the nature of the text it is not surprising that this is the case as it was always intended to be a public document. The implication of this is while we see all of Latour’s (1987) tactics deployed they are not done so as forcefully as would be seen for instance in a scientific text. A clue to the reason for this is given by Latour (1987, p52) in the following:

“Notice that popularisation follows the same route as controversy but in the opposite direction; it was because of the intensity of the debates that we were slowly led from non-technical sentences, from large numbers of ill-equipped verbal contestants to small numbers of well-equipped contestants who write articles. If one wishes to increase the number of readers again, one has to decrease the intensity of the controversy, and reduce the resources.”

Given the release of this document to the general public and thereby potentially large number of readers, it stands to reason that within it there is little room for the deployment of resources for the discussion of controversial issues. This is line with the suggestion of Gray and Milne (2002, p68) that this type of “[…] reporting tended to be assertive, partial and to cherry-pick the “good news””. However it is the more controversial matters of concern that have the potential to be the source of overflows for Kiwi. Therefore the question remains, if the stand-alone sustainability report is not enrolled to overcome the more controversial issues, and thereby be in line with decision usefulness, what is its role? It is this question that we turn to examining in the next section.

6. Examining the Role of Kiwi’s Stand-alone Sustainability Report

From the analysis presented in the last section we can see that Kiwi’s stand-alone sustainability reports were not designed to be used to overcome highly controversial issues. Further, from this analysis it is even question whether the information provided has the role of being decision useful for the broad set of users of such a report. If the stand-alone sustainability report is not a tool designed for decision usefulness then the question remains as to what its role is? The starting point for understanding the role is the following statement about Kiwi’s report:

“Yeah, where we talk about these commitments and meet our targets and how we’re tracking against them. But in a way that is easy because we like this to be a sales rep tool so the sales force can go to a customer, yep, okay, one moment, you’ve got a question on environmental. Here’s our targets, here’s how we’re doing and this is where we plan to be.” [Corporate Affairs Manager]

Thus we start to understand that rather than the report being thought of as being able to achieve enrolment or to overcome challenges to the case organisation it is rather a device used to assist with interessement, as is consistent with the findings of previous research (Ball and Milne, 2005, Milne, 2007). That is, as an interessement device it is used to assist with the locking in of actors they have identified into the defined roles that they have proposed. As translation is not linear (Callon, 1986b) but rather iterative and ongoing we see the report as a device used to assist with reaffirming the roles of actors that have already been enrolled into supporting the network. This is in line with Neu et al’s (1998, p272) statement that “[…] environmental disclosures are directed at important and supportive relevant publics, not at peripheral and “critical” publics.” Specifically in this example the report is being used to
reassure the customer that Kiwi is a responsible corporate citizen and therefore there is no need to have doubts regarding whether to continue purchasing their products. Thus, “[t]he resulting disclosures may be expected to orientated more toward meeting the corporate needs than toward meeting the needs of the relevant publics.” (Lindblom, 1993, p20)

Given the role of the stand-alone sustainability report being as an interessement device, used to reaffirm the identities of those already enrolled into the translation, it is, unlikely to ever sufficiently fulfil the role envisaged for it by the accountability model (Gray et al., 1996). Further, this finding adds weight to previous research (Gray and Milne, 2002, Milne and Gray, 2007) that notes that the current state of reporting labelled as sustainability falls well short of what the name implies. Thus it would appear that the intended role of the stand-alone sustainability report is not one of decision usefulness for a wide group of users.

The reports role as an interessement device can better be understood with reference to the notions of framing and overflowing. Specifically we can see with reference to the analysis above that all the overflows reported in Kiwi’s sustainability reports are ‘cold’ overflows. That is, due to the general release of these texts, and therefore the need to avoid controversy, only overflows that have been sufficiently cooled, which Kiwi will be easily able to bring within their existing framing, are referred to. A good example from the 2006-7 report is that in terms of issues surrounding man-made climate change the reader is told that Kiwi will quantify all of their emissions (p11). At the time of this report the New Zealand Government had made provisions for the introduction of the Emissions Trading Scheme (ETS) that would have made it compulsory in the near future for organisations such as Kiwi to produce carbon footprints. Based on the likelihood of having to do one in the future, and to be in line with Koala and Eagle who also had started working on their own ones, the decision had already been made internally at the time of the report to assign the Project Manager Finance to producing Kiwi’s carbon footprint. Thus whilst this overflow was still not within the existing framing that Kiwi operated within neither was it a ‘hot’ overflow but rather one that would soon be subject to reframing.

The finding of only ‘cold’ overflows being included in these reports is consistent with previous research such as Rahaman, Lawrence, and Roper (2004) who note that the reports produced by the Volta River Authority were being used to keep hidden the worst affects of their operations (also see Milne, 2007 for a discussion of this point). Thus we see that the stand-alone sustainability report is only part of the existing framing process whereby ‘cold’ overflows are signalled as the areas of concern that will be brought back within the frame. Therefore it does not take an active role in efforts of reframing or finding other means with which to limit ‘hot’ overflows. As Callon (2010, p166) notes “[…] markets that work satisfactorily are markets that comply with the terms of reference imposed on them (in terms of efficiency, equity, etc.) and simultaneously leave it up to the political debate to explicitly address the issues resulting from the misfires and overflows generated by their enactment”.

This helps explain why some actors within Kiwi, such as the CFO and the MD, did not see the report as containing substantive ‘facts’ that have the ability to “[…] accommodate and persuade diverse interests” (Baxter and Chua, 2003, p102) . Rather it was openly referred to as a “hygiene factor” [CFO] or worse still as demonstrated in the following quote from the MD:

“We spend tens of millions of dollars on marketing but the brands right now are not carrying any sustainability messages. The messages are going out to stakeholders and consumers via if you want […] traditional […] public relations […] routes. […] But in reality that’s always going to be a, you know, a fly in the ass of the elephant, which is our consumer communication so until we can actually work out
how to communicate sustainability [...] basically working out how we integrate those messages into the brand messages will be the next big breakthrough for us [...] the real value to us comes in our consumers knowing it [...] but it’s a challenge to get many conflicting messages out there, grab a [most famous product] and have a look at the [...] number of messages that have to be communicated on the label”

This statement shows that for Kiwi brand messaging including those on the labels of products is seen as a better opportunity than the stand-alone sustainability report to communicate to their consumers. This lends weight to Lindblom’s (1993, p20) statement that “[t]he annual report may not be the only or even the best vehicle for disclosure to certain of the relevant publics.” Further, the MD’s statement, in combination with the discussion above, also raises the question of, from Kiwi’s perspective, what is the identity of the intended recipients of the stand-alone sustainability report. While references are made throughout the reports to a broad set of stakeholders the above statement is representative of the sentiments of many, but not all, actors within Kiwi of whom the intended targets are. That is, many, but not all, actors within Kiwi operate under the Friedman (1962) assumption that the organisation exists solely to make profit. For these actors the real underlying ambition is for the stand-alone sustainability report to insist with maintaining the support of the consumers of their products. This is reflected in the following statement by the CFO:

“Well companies are probably the solution to the problem but actually its going to be driven by changes in consumer behaviour. So [...] the day people stop buying this product its, you know, we’re going to go and find something that they’re going to buy [...] and I think the question mark is around how much responsibility should we take in [...] educating consumers around [...] and changing [...] their behaviour and [...] also how [...] much are we being obstructive would be the other question for any account. Because the cynics would say that [...] we’ve got no reason to change the world and being obstructive, when the reality is we’re not suppose to kill it.”

Thus we must carefully delineate between, for Kiwi, who their critical supporters are, the consumers of their products, and emergent concerned groups, which arise as a result of ‘hot’ overflows. With this understanding these emergent concerned groups may challenge the organisations only through influencing these critical supporters and thereby enrolling them into supporting their own proposed translation. It is therefore only with their consumers that support must be maintained in order that they continue to purchase Kiwi’s products. Thus returning to Callon and Latour (1981, p296) we see that Kiwi must translate the wills of their consumers to enrol them into buying their products in such a way that they are not influenced by any emergent concerned groups.

It is important to note, therefore, that sustainability issues only gained momentum and were actively concentrated on at Kiwi with the identification of an emergent concerned group, LOHAS, who due to their increasing importance as consumers had the potential to threaten the existing operations of Kiwi. That is, it was, returning to the above statement of the CFO, through understanding that some of their consumers were beginning to be enrolled by this emergent concerned group that Kiwi realised that they needed to undertake new initiatives. These new initiatives, centred on sustainability issues, were aimed at aligning Kiwi with the LOHAS network and thereby overcoming any potential threats to their operations. This then leads to another question which is, given the conclusion that the stand-alone sustainability
report is used as an interessement device and as such does not guarantee enrolment, what devices are available to Kiwi to identify such emergent concerned groups and prevent them from becoming threats to their operations? Hence we now look to expand our focus to the broader set of management controls enrolled into the surrounding translation that involves the stand-alone sustainability report. In doing so we aim to provide more depth to the understanding of the role that the stand-alone sustainability report is intended to take. That is we seek to understand how other management controls can assist in identifying emergent concerned groups and assist in overcoming potential threats to the organisation posed by these groups.

In line with the above discussion around the sustainability report, we expect that if the management control is in relation to a ‘cold’ overflow then its role would be as an interessement device rather than to actively overcome potential challenges from emergent concerned groups. With reference again to Kiwi’s Carbon Footprint we note that at the end of 2008 the New Zealand Government changed as a result of a general election. The new government put on hold indefinitely the start of the ETS further cooling an already ‘cold’ overflow. Hence we therefore see that in light of this ‘cold’ overflow Kiwi’s carbon footprint has:

“[…] given us some answers to a lot of other […] questions which are coming out of a range of different […] stakeholders […] environmental groups, government groups, you know, regulatory groups, all sorts of different areas are […] looking for that information now and you actually have something that we can refer back to”

[Project Manager Finance]

Thus at the time of interviewing the CFO at the beginning of 2009 he was also referring to the Carbon Footprint as a “hygiene factor”. That is, it is necessary to have one as an interessement device rather and in that way maintain the status quo of the organisation’s operations but it offers little in terms of preventing or diverting potential trials of strength that may arise out of ‘hot’ overflows.

We therefore need to question what is available for an organisation to deploy when as a result of a ‘hot’ overflow an emergent concerned group potentially threatens their operations. A clue to answering this is given by Callon (1998, p263) who notes that in situations of ‘hot’ overflows “[…] economic agents can no longer be kept at a distance from the investigations which by the same token, they help to hamper: some of them have an interest in maintaining the state of controversy and ignorance and do not hesitate to commit substantial resources to doing so because they can influence the content of conclusions by introducing arguments and problems hitherto absent from the debate.” That is, in cases of ‘hot’ overflows the organisation has only two choices. The first is to find a way to cool it down in order to be able to reframe it. In contrast the second involves initiating activities that aim to prevent the critical supporters, who are as discussed above the consumers of the organisations products, from being enrolled into the anti-programs of the emergent concerned group and in doing so remove their support from the organisation. In other words management controls and related initiatives are used by the organisation in order to enrol the relevant publics into their problematisation of the issue and thereby countering the problematisation of it by the emergent concerned group.

This can best be illustrated at Kiwi with reference to the debate about what sustainability means. As Milne (1996) demonstrates there are an infinite number of ways to understand sustainability. This results in sustainability being an ambiguous and contested concept (Ball and Milne, 2005) and thereby a continual source of ‘hot’ overflows. Our data
demonstrates that the different actors throughout the Kiwi network have an array of understandings of sustainability that reflect the spectrum of possibilities. However ultimately Kiwi’s continued existence and growth is reliant on drawing increasing amounts of resources from the ecology. Therefore when understanding what sustainability is from Kiwi’s perspective, given that this very question is a potential source of ‘hot’ overflows with corresponding emergent concerned groups, we see that:

“What is it […] and there’s probably a second part of that is […] what will it become if you like because my view is that’s […] actually the question, certainly you’ve got to answer that question what’s it going to look like […] because […] I think the reason no one can answer the first one is because it’s an evolving thing and it will be whoever can, you know, play hardest in this area will define what it will become and whether it’s society who plays harder or whether it’s business that plays hard will really […] will vote on how it actually get’s to mean […] will really determine how it looks at the end of it.” [CFO]

Thus we see that Kiwi enters into trying to prevent emergent concerned groups developing from this ‘hot’ overflow that can challenge their existing operations through the use of many different management controls that are in relation to many different initiatives. It is only if these individual management controls and initiatives are in relation to ‘cold’ overflows that they will be presented in the report. Hence, as way of an example, in terms of the amount of resources that Kiwi consumes in their production processes they introduced four metrics; known as the Environmental Performance Metrics (EPM); namely water usage, energy usage, waste minimisation, and recycling level. With regards to what appears in Kiwi’s reports, we see that it relates to a ‘weak’ (Ball and Milne, 2005) understanding of sustainability focused on eco-efficiency. For example, in relation to the waste minimisation metric, we are told in both reports that Kiwi recycled 87.5% of all solid waste at their plants. However it is the absolute amount of solid waste produced that will ultimately determine whether these results are acceptable. If the amount of production increased between the time of producing the 2006-7 report and the time of producing the 2008 report then correspondingly the absolute amount of solid waste that is not recycled also would have increased. That is, the results of these metrics are only ever reported in relative (weak sustainability) and not absolute (strong sustainability) terms (as is consistent with the findings of Bebbington et al., 2001). In this way they avoid reporting on the potentially ‘hot’ overflow of absolute resource consumption and waste production that may focus attention on their operations from a relevant emergent concerned group that potentially could challenge these claims².

In turning to answer the question as to what is the role of these other management controls in relation to ‘hot’ overflows we use yet another example from Kiwi. That is, the management control known as ‘Estimated Advertising Value’ (EAV), which is one of the KPIs used to measure the performance of the Corporate Affairs Manager. EAV is calculated by an outside consulting organisation on behalf of Kiwi and is a count of the number of times that Kiwi has been mentioned in a wide range of media outlets. Further the count is classified by issue and as to whether the reference to Kiwi was positive, negative or neutral. However the Corporate Affairs Manager only writes two to three press releases a year and therefore the majority of these comments made in the media come from:

² Relative measures are often grouped under the label of ‘eco-efficiency’. Refer to Ball and Milne (2005, p325) for a fuller discussion of the problems associated with eco-efficiency.
“[…] third parties are putting stuff in the market; criticism, health, obesity, environment, community sponsorship, well that’s our brand leverage. So it’s things we’re actually doing being commented on by others.” [Corporate Affairs Manager]

Thus the EAV KPI acts on the Corporate Affairs Manager in a way that relates to the ability of management controls to expand and reduce organisational activity (Mouritsen et al., 2009). That is, where negative comments have been made around an issue it assists with identifying potential emergent concerned groups and related ‘hot’ overflows. Thus though identifying potential counter-actors and anti-programs, that may challenge Kiwi’s operations, it prompts the Corporate Affairs Manager to take appropriate initiatives thereby expanding organisational activity. It is these initiatives, not the sustainability report, which aim to enrol the relevant publics and thus maintain the existing framing. Each of these initiatives will utilise their own set of management controls to assist with their implementation and the dissemination of information to the relevant publics.

Thus the role of management controls differs between ‘cold’ and ‘hot’ overflows. In relation to ‘cold’ overflows management controls role is as interessement devices to reaffirm the identities created for actors already enrolled into supporting the organisation. In relation to ‘hot’ overflows, the role of management controls is firstly to identify the presence of emergent concerned groups that have the potential to challenge the existing operations of the organisation. Through the identification of emergent concerned groups the management controls signal the need to expand or reduce organisational activity as appropriate. The resulting initiatives aim to enrol the relevant publics into maintaining the current framing. Having established these roles we now turn to examining the further implications of these in the next section.

7. Implications

In the above two sections we utilise concepts from ANT to analyse the case data in order to develop findings in relation to the research aim that centres on investigating the role of the stand-alone sustainability report. We now turn to outlining some of the implications of these findings. The most notable implication of the above analysis is that the stand-alone sustainability report, along with many other management controls, are enrolled in efforts to maintain the framing that the organisation has invested much hard work, devoted significant time and expended many resources in its efforts to construct. We should note that the organisation as a STA will participate in the translation of constructing a frame that will naturally favour its own interests in the resulting transacting. It therefore should be expected that, given these efforts and the advantages gained, the organisation will undertake efforts to protect the current framing it has. Only where the organisation believes that more advantaged could be gained would we expect it to act in order to prompt a reframing.

However, as we note above, overflows are the norm out of which the framing has been constructed. Reflecting upon the notion of change that we discussed above we can see that this framing must be consistently (re)constructed and therefore organisations must continuously invest hard work, devote significant time and expend many resources in these efforts. The organisation is therefore continuously subject to the potential of overflows resulting in emergent concerned groups that may come to challenge the way in which the framing is constructed. Thus the organisation must continuously monitor and take steps to ward off the potential challenges to its problematization of the framing. In doing so the organisation will enrol many actors, including the stand-alone sustainability report, in its
efforts to protect the framing within which it transacts. To illustrate this point we return to the work of Callon (2007a, p158) as follows:

“For these matters of concern to become political issues, it is necessary for the emergent concerned groups (be they orphan or affected) to clarify their analyses, make themselves heard and be listened to. But very often these groups are disturbing, or go unnoticed or are not taken seriously. To begin to exist they need to undertake collective investigations enabling them to explicate the matters of concern preoccupying them, so that they can then devise and propose research programmes with a view to suggesting lines of action. This type of dynamic does not stand to reason. The political which, in Barry’s (2001) terms, denotes the opening to disagreements, the unexpected and uncertainty, is often replaced by politics in which existing institutions ignore the questions that they are unable to address and reinforce existing framings. The logic of repetition thus prevails over that of the production of differences.”

This enables us to add nuance to the conceptualisation of organisational change, as we outline above, put forward by Laughlin (1991). To start with, as we outline above, organisations continuously must participate in the constructing of a framing within which to transact. In doing so they are continuously addressing overflows and thereby performing reframing. This suggests that organisational change is relentless, pervasive and continues on a daily basis. However, this rate of change is usually not perceptible externally and is compounded by the organisation striving continuously to (re)construct the framing in a similar manner in order to derive the advantages it already has. This contrasts with the understanding provided by Laughlin (1991, p214) where first order changes are in appearance alone. Rather here we propose that it is through trying to maintain the current framing within which to transact that the organisation may appear to remain the same (Latour, 1986, p268) but underlying this is continual change. This adds new perspective to the following statement of Bebbington (2007, p235):

“It may be that the effects of other levers for change beyond accounting (such as consumer preferences, legal/regulatory frameworks or in response to political movements) are the most important levers in the pursuit of SD. Changes in these arenas may feed into organizational change over a timeframe that does not generate immediately visible change and as a result examining changes in accounting/reporting activities may be mis-specified.”

Further, it is only where the organisation does not have what it perceives to be the framing that offers them the best conditions for transacting that it will strive in this way to prompt a major reframing. This lack of advantage may well occur through the continual changes as a result of the need to continual reconstruct the framing or through the more perceptible disturbances or jolts that Laughlin (1991) focuses on. It is natural that the SEA literature has focused on these given the ease with which they can be detected and tracked. However, we should note that for matters of concerns to prompt change with an organisation requires much work by the emergent concerned groups to put forward counter-programs that enrol the critical supporters and thus cannot be ignored by the organisation concerned. That is, for the emergent concerned groups to achieve change within the organisation concerned they
need to threaten the status quo of the organisation through changing the perceptions of their critical supporters. Thus for the emergent concerned group to enact change within organisations they must first enrol the critical supporters into their problematisation of the specific matter of concern.

At Kiwi, during the time period under investigation, the major emergent concerned group was LOHAS. This group represented a challenge, real or perceived, to established patterns of consuming in the FMCG market and thereby was a potential threat to Kiwi’s current framing through swaying existing consumer behaviour. The identification of LOHAS as this potential threat is described by the Corporate Affairs Manager in the following:

“So I suppose the recruitment of [the CFO] happened through LOHAS and [Consult]. […] Yeah, so I introduced […] [the CFO], I sort of went to him when he first arrived, sort of pounced on him and said I want to produce a triple bottom line report for New Zealand. Help me please because I don’t know what I’m doing really when it comes to the financial pillars. So he and [the Project Manager Finance] went on a course. And so he said, right, well I’m going to give you somebody then. And so he and [the Project Manager Finance] decided that she could be my go-to person and they went on a course of what triple bottom line reporting really meant. And in that, and I don't know who they heard from or spoke to, but they realised at that point that there was a lot more to it. So both of them came and sat down and spent some time with me and said ‘how do I get more information, how do I understand this better, it’s more than just finance, what should I do’? And I said, ‘well look, I'll introduce you to [the MD] from [Consult] and you have a conversation with him because he’s so, he’s got lots of research’. And that was it. And then the two of them worked, it became what it is. So [Consult’s MD] and [CFO] then presented to our […] senior management team at a quarterly review and [Consult’s MD] had some really good streamlining video of world speakers, business people on this topic. And that’s really what was the springboard for it.”

The identification of LOHAS enabled the realisation within the New Zealand Leadership Team that a reframing was potentially required in order to adjust for the changing patterns of consuming. We can understand that through reframing Kiwi aimed to realign the perception around their products with this emergent concerned group and thereby enrol them into becoming part of their critical supporters. We note that through this process of reframing changes occurred within Kiwi. Through the reframing process a space was created within which initiatives sprung up; such as switching the sales rep fleet to more energy efficient vehicles, switching to an energy supplier that utilises only renewable sources, and reducing the relative waste going to landfill from the production process. If these initiatives proved to be successful then they would in turn be enrolled into the reframing through such means as being referred to in interressement devices like the stand-alone sustainability report. If the reframing process was successful the critical supporters would now contain the very LOHAS that previously, through being an emergent concerned group, created perceptions within Kiwi of a matter of concern that forced the reframing.

This slightly more nuanced understanding of the role of the stand-alone sustainability report and organisational change, therefore, also results in a second, more practical implication in relation to the implicit change agenda (Bebbington, 2007) that is behind much
of SEA research. That is, research from within the SEA literature shows great promise for assisting emergent concerned groups with the work required to prompt change. A notable example is that of shadow accounts (see for example Collison et al., 2010, Dey, 2007). With the more nuanced understanding of organisational change in mind, for these shadow accounts to be effective requires that they be disseminated through means whereby the organisation concerned will become aware of it through their management controls, such as EAV as described above. Further awareness in itself is not sufficient to assist the efforts of the emergent concerned groups. Rather it must not only be disseminated in a way that the organisation becomes aware of it but also in a way that prompts the belief within the organisation that this dissemination of the shadow account may lead to the influencing of their critical supporters. This will then in turn act upon the organisation to expand or reduce organisational activity as required.

However even where a shadow account is linked to an organisation expanding or reducing their activities we need to understand that this may not lead to the change that is desired. We must be mindful that an organisation will be prone to prompt a reframing that aligns with what they perceive to be most advantages to their operations. We illustrate this with reference to Gray and Milne’s (2002, p67) discussion of whether the steps taken and reported by some organisations amount to anything like sustainable development:

“None of these initiatives demonstrate any substantive moves towards sustainability. To do so would require companies to demonstrate that they were both reducing their total impact on the environment (a most unlikely outcome when they are seeking growth) and also reducing the disparities between the poor and the wealthy (again a most unlikely outcome for a successful capitalist organisation).”

Thus prior to proceeding to the concluding section, we need to highlight that caution is needed in relation to the types of changes that are seen. Referring to Maunders and Burritt (1991), Cooper (1992), and Birkin (1996); Bebbington (2007, p233) notes “[t]hese and other authors suggest that in order for ‘disaster’ to be averted some underlying change in individual, company and societal rationales have to take place […].” Bebbington (2007, p233) continues through noting that “[…] it would appear that underlying attitudinal change is not happening, or at least if it is happening researchers have yet to uncover it.” The above analysis does provide evidence to support that the changes seen at Kiwi were within a business as usual remit with the dominance of a Friedman (1962) style economic perspective still prevailing within the organisation. After all Latour (1998) reminds us that while these types of issues are labelled as ecological they do fall within the remit of the usual focus of industry on efficiency of production being ‘good’ and waste being ‘bad’.

8. Conclusion

In this research our aim was to investigate the role of the stand-alone sustainability report. Through utilising the concepts of framing and overflowing we find that the stand-alone sustainability report has the role of an interessement device that is designed to assist the organisation in (re)constructing the framing within which it transacts. That is the stand-alone sustainability report has a role of maintaining the identities that have been created for those deemed to be critical supporters, with these being the customers and consumers for the case organisation studied. In this way, while change is constant and inevitable, the ongoing (re)constructing of the framing is undertaken by the organisation in a way that aims to maintain any advantages they perceive they have.
Further, organisations utilise various management controls to identify potential overflows and their role varies with regard to whether they are dealing with ‘hot’ or ‘cold’ overflows. Where the overflow in question is ‘hot’ the role of the management control is to act on the actors within the organisation to prompt an expansion or reduction of organisation activities. However, where the overflow in question is ‘cold’ the role of the management control is to act as an interessement device in order to reaffirm the identities of the critical supporters and thereby prevent their defection to the anti-programs of any potential emergent concerned groups. As noted above the stand-alone sustainability report falls into the category of management controls that are used as interessement devices that are enrolled in order to reaffirm the identities of the critical supporters. As such this suggests that to fully develop in-depth understandings, research conducted that focuses on stand-alone sustainability reports, and potentially the wider field of SEA, needs to examine it within the broader context within which it travels.

In developing this understanding of the role of the stand-alone sustainability report we utilise a different conceptualisation of change than that primarily mobilised in the extant SEA literature. Typically the conceptualisation of organisational change in the extant SEA literature aligns to the model provided by Laughlin (1991). This model suggests “[...] that organizations are inertial or change resistant and before any possibilities for change exist there needs to be a jolt or disturbance” (Bebbington, 2007, p227). Examples of research that utilises Laughlin’s conceptualisation of change include Bebbington (2007); Gray, Walters, Bebbington and Thompson (1995b); and Larrinaga-Gonzalez, Carrasco-Fenech, Caro-Gonzalez, Correa-Ruiz, and Paez-Sandubete (2001). In contrast, in utilising ANT the conceptualisation in this research is of continuous change where “[w]hen as a result of unusual circumstances, it is made to stay the same, this is what requires an explanation” (Latour, 1986, p268). Thus we see that overflows are considered the norm with framing being a constant struggle that requires considerable effort to be maintained (Callon, 1998, p253). This conceptualisation allows for the possibility of change being created from disturbances that we as a community of researchers have the potential to assist in creating through the likes of shadow accounts. In this way SEA research has the potential to move beyond Owen’s (2008) chronicles of wasted time.

This approach has the potential to assist with developing the SEA literature that is based on different perspectives. These other perspectives include, but are not limited to, a genuine desire to do good (Holliday, 2001), political cost (Lemon and Cahan, 1997, Milne, 2002) and economic based (Al-Tuwaijri et al., 2004, Bartolomeo et al., 2000). One critique of the SEA literature is that the use of such diverse and often disparate theories has resulted in a body of knowledge that is less than coherent (Gray et al., 1995a, Parker, 2005). A re-examination of these diverse theories utilising the theoretical framing of ANT with its requirement not to privilege one type of management control (specifically the stand-alone sustainability report) over another may have benefits not only in extending our extant knowledge but also may assist with bringing coherence to the extant knowledge.

Further the overflows that we observed at Kiwi were not particularly ‘hot’ in nature, in comparison for instance with the Brent Spar incident to Shell (Mirvis, 2000). Thus our extant knowledge has much to gain from observations of an organisation dealing with such an overflow. An extension of this would be, as Bebbington (2007, p231) notes, “[...] observing an absence of change despite a powerful disturbance would also be instructive.”

In closing this paper we note that similarities exist between this research and that of Christensen and Skaerbaek (2007). Specifically, they utilise the concepts of framing and overflowing in relation to the introduction of a new environmental reporting requirements, in the context of the public sector. The reports that Christensen and Skaerbaek’s (2007) examine were originally justified into existence to provide better accountability to the public at large.
However, Christensen and Skaerbaek (2007) find in practice the reports were aimed at the central agencies that the public sector organisations answered to. Thus for these public sector organisations the critical supporters were the central agencies with whom they aimed to maintain their business as usual mode. This, therefore, demonstrates that the critical supporters, and also therefore the potential emergent concerned groups, differ between different types of organisations. For Christensen and Skaerbaek’s (2007) public sector organisations the critical supporters were the central agencies, in comparison to the commercial organisation of Kiwi for whom the critical supporters were their customers and consumers. With the potential that for other types of organisations the relevant publics will differ we note that for Koala the critical supporters may be their current and potential investors. This is in line with Milne & Patten (2002) and Neu et al (1998) who note that the critical supporters of environmental disclosures in annual reports include financial stakeholders and regulators. This is again a matter for future empirical investigation.
### APPENDIX ONE - INTERVIEW AND OBSERVATION SCHEDULE

#### Corporate Presentations:

<table>
<thead>
<tr>
<th>Date</th>
<th>Actor:</th>
<th>Event</th>
<th>Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 June</td>
<td>GM Corporate Affairs</td>
<td>World Environment Day Business Symposium</td>
<td>30 Minutes</td>
</tr>
<tr>
<td>13 October</td>
<td>Project Manager Finance</td>
<td>Undergraduate class, University of Auckland</td>
<td>1 Hour</td>
</tr>
<tr>
<td>28 November</td>
<td>Former CFO</td>
<td>2nd New Zealand Management Accounting Conference</td>
<td>1 Hour</td>
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</table>

#### Interviews/Meetings:

<table>
<thead>
<tr>
<th>Date</th>
<th>Actor(s):</th>
<th>Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13 October</td>
<td>Project Manager Finance – initial scoping meeting</td>
<td>30 Minutes</td>
</tr>
<tr>
<td>2009:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 March</td>
<td>GM Corporate Affairs and Project Manager Finance</td>
<td>1 Hour</td>
</tr>
<tr>
<td>6 March</td>
<td>Project Manager Operations and Project Manager Finance</td>
<td>1 Hour 30 Minutes</td>
</tr>
<tr>
<td>9 March</td>
<td>CFO and Project Manager Finance</td>
<td>1 Hour 30 Minutes</td>
</tr>
<tr>
<td>9 March</td>
<td>Corporate Affairs Manager</td>
<td>1 Hour 30 Minutes</td>
</tr>
<tr>
<td>27 May</td>
<td>Corporate Affairs - Internal Communication Officer</td>
<td>1 Hour</td>
</tr>
<tr>
<td>27 May</td>
<td>GM People &amp; Performance</td>
<td>30 Minutes</td>
</tr>
<tr>
<td>29 May</td>
<td>New CFO</td>
<td>1 Hour</td>
</tr>
<tr>
<td>29 May</td>
<td>Former Integrated Management Systems Manager and Current Integrated Management Systems Manager</td>
<td>1 Hour</td>
</tr>
<tr>
<td>29 May</td>
<td>Managing Director</td>
<td>1 Hour</td>
</tr>
<tr>
<td>29 May</td>
<td>Project Manager Operations</td>
<td>1 Hour</td>
</tr>
<tr>
<td>3 June</td>
<td>Procurement / logistics Manager</td>
<td>30 Minutes</td>
</tr>
<tr>
<td>3 June</td>
<td>Corporate Affairs Manager</td>
<td>1 Hour</td>
</tr>
<tr>
<td>3 June</td>
<td>Project Manager Finance</td>
<td>1 Hour 30 Minutes</td>
</tr>
<tr>
<td>12 August</td>
<td>Corporate Affairs Manager</td>
<td>1 Hour</td>
</tr>
<tr>
<td>13 October</td>
<td>Corporate Affairs Manager</td>
<td>1 Hour 30 Minutes</td>
</tr>
<tr>
<td>16 October</td>
<td>Procurement / logistics Manager</td>
<td>1 Hour</td>
</tr>
<tr>
<td>18 November</td>
<td>Christchurch Production Planning Manager – 1st interview</td>
<td>1 Hour</td>
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<tr>
<td>18 November</td>
<td>Christchurch Production Planning Manager – 2nd interview</td>
<td>1 Hour</td>
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<tr>
<td>18 November</td>
<td>Christchurch Manufacturing Manager</td>
<td>30 Minutes</td>
</tr>
<tr>
<td>18 November</td>
<td>Christchurch Production Planning Manager – 3rd interview</td>
<td>30 Minutes</td>
</tr>
<tr>
<td>24 November</td>
<td>Former Director of Sustainability Value Chain Initiative</td>
<td>1 Hour</td>
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<tr>
<td>2010:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22 November</td>
<td>Sustainability Initiative Lead³</td>
<td>1 Hour 30 Minutes</td>
</tr>
</tbody>
</table>

³ Position held working at corporate headquarters of Eagle in the United States of America  
⁴ Position held working at corporate headquarters of Eagle in Sydney, Australia
## Observations:

<table>
<thead>
<tr>
<th>Date</th>
<th>Place/Event</th>
<th>Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 March</td>
<td>Kiwi Head Office</td>
<td>30 Minutes</td>
</tr>
<tr>
<td>9 March</td>
<td>Kiwi Head Office</td>
<td>30 Minutes</td>
</tr>
<tr>
<td>29 May</td>
<td>Kiwi Head Office</td>
<td>1 Hour 30 Minutes</td>
</tr>
<tr>
<td>3 June</td>
<td>Kiwi Head Office</td>
<td>30 Minutes</td>
</tr>
<tr>
<td>11 August</td>
<td>Sales Rep Route Ride</td>
<td>4 Hour 30 Minutes</td>
</tr>
<tr>
<td>12 August</td>
<td>Production Tour at the Auckland Production Plant</td>
<td>1 Hour</td>
</tr>
<tr>
<td>17 September</td>
<td>‘Sustainability September’ Lunch Time Seminars:</td>
<td>1 Hour</td>
</tr>
<tr>
<td></td>
<td>Presentation made by representative of WWF</td>
<td></td>
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<tr>
<td>18 September</td>
<td>‘Sustainability September’ Lunch Time Seminars</td>
<td>1 Hour</td>
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<tr>
<td></td>
<td>Presentation made by current Integrated Systems Manager</td>
<td>1 Hour</td>
</tr>
<tr>
<td>18 September</td>
<td>Informal (unrecorded) meeting with current</td>
<td>45 Minutes</td>
</tr>
<tr>
<td></td>
<td>Integrated Systems Manager Quality Assurance Office</td>
<td></td>
</tr>
<tr>
<td>4 November</td>
<td>Delivery Driver Route Ride</td>
<td>2 Hour 45 Minutes</td>
</tr>
<tr>
<td>18 November</td>
<td>Christchurch Production Plant and Distribution Centre</td>
<td>Focus on production</td>
</tr>
<tr>
<td>18 November</td>
<td>Christchurch Production Plant Daily Production Meeting</td>
<td>45 Minutes</td>
</tr>
<tr>
<td>18 November</td>
<td>Christchurch Production Plant and Distribution Centre</td>
<td>Focus on recycling</td>
</tr>
<tr>
<td>18 November</td>
<td>Christchurch dry waste recycling services provider tour with discussions with their CFO</td>
<td>1 Hour</td>
</tr>
</tbody>
</table>
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