

Moments of resistance: An internally persuasive view of performance and impact reports in non-governmental organizations

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Abstract

This study considers the role of accounting in moments of resistance in day-to-day institutional contexts. It does so by drawing on the perspectives of Mikhail Bakhtin (1981, 1984, 1986) – a Russian philosopher who sought to understand the notion of dialogue in everyday communicative practices. We study these moments of resistance within the context of non-governmental organizations (NGOs) – organizations affected by authoritative discourses of accountability that seek representative, tangible and verifiable understandings of impact and performance. Within our empirical study, we show how accounting reports related to performance and impact gradually moved along a continuum from being received in authoritative mode to internally persuasive mode and how, as a result, resistance to an authoritative discourse of accountability was created and maintained. We found that this was enabled through the reception and promotion of accounting's *subjunctive* possibilities.

Introduction

Accounting's role in resistance to, and/or emancipation from, potentially damaging authoritative discourse within institutional and/or societal spaces has been a persistent subject of debate and investigation within the accounting literature (see for example, Ezzamel, Willmott, & Worthington, 2004; Jacobs, 2011; Tregidga, Milne & Kearins, 2018). This body of literature has gone through a series of iterations starting with calls for revolutionary changes in democratic politics (Tinker, 1984, 1985) to more recent pragmatist approaches which see "...accounting as a multi-dimensional phenomenon embedded in a dynamic context" (Gallhofer & Haslam, 2019: 5). In particular, research has investigated dialogic forms of accounting as a counter-point to monologism¹ (see for example, Brown, 2009, 2017; Brown & Dillard, 2013; Vinnari & Dillard, 2016). The core theme of these studies is that certain levels of pluralism exist in society, the dialogic interaction of which can either be facilitated or inhibited by accounting tools. They promote dialogic accounting principles such as recognizing multiple values and perspectives, and including non-monetary representations within the provision of accounts. By embodying these principles, dialogic accounting is promoted as a way of "taking pluralism seriously" in the manner in which information is measured, represented and communicated in accounting reports (Brown, 2009).

The pluralism referred to in prior dialogic accounting literature most frequently refers to the surfacing and shaping of hitherto unexamined or repressed ideological subjectivities and identities. According to Brown (2009: 322), identities are "neither pre-given nor autonomously created; they are shaped and re-shaped through dialogic interaction". In keeping with democratization agendas (mostly associated with the work of Mouffe (2000, 2005)), dialogic accounting represents a means of recognizing the situated knowledge and narratives of minorities and silenced 'others'. While their perspectives are non-essentialist, and open to re-shaping and contestation, their inclusion is said to create wide-ranging discussion and debate, and "thicker, more complex understandings" of important contemporary issues such as sustainability (Brown, 2009: 334). With some notable exceptions

¹ Monologism within accounting reduces accounting reports to a single meaning or way of understanding, and has been criticized for this very reason (Macintosh & Baker, 2002). Monologic practice has enjoyed widespread acceptance due to the perceived validity and desirability of a number of attributes attached to it, including objectivity, accuracy, and statistical significance (Hall, 2014). Yet, the practice of allowing the facts to speak for themselves, has allowed certain viewpoints, ways of knowing, and the possibility of multiple truths and interpretations of reality to be marked as off-limits (Nagel, 1986; Brown, 2009). This reality means that in practice actors become unreflectively accustomed to monologism as a particular ideology. Due to a lack of exposure to alternatives, they unconsciously allow it to be reproduced and internalized unchallenged (Jayasinghe & Wickramasinghe, 2011).

(see for example, Ball, 2007; Bebbington & Fraser, 2014; Dillard & Roslender, 2011), much of this literature has investigated *extra-institutional* accounting practices (Brown, Dillard & Hopper, 2015) - practices within civil society or at the grassroots that occur outside formal institutional spaces. Examples include the creation of *counter-accounts* within social movements (see for example, Apostol, 2015; Denedo, Thomson & Yonekura, 2017; Thomson, Dey & Russell, 2015; Laine & Vinnari, 2017). The focus on counter-accounting is often borne out of a tendency to see institutional forms of accounting in negative and repressive terms, and a desire to problematize institutional conduct (Dey, Russell & Thomson, 2011; Gallhofer, Haslam & Yonekura, 2015).

Our starting point in this paper is similar to these dialogic accounting studies insofar as we investigate the role accounting plays in a world of dialogic openness and explore the new visibilities that can be forthcoming from it. In accordance with Burchell et al. (1980) and studies that have followed its broad research agenda, we do not see accounting as a tool that has an inherent essence or foundation, a perspective that, according to Hopwood (2007), is all too often forgotten. We seek to make two notable contributions to the previous literature. First, following Cooper and Morgan (2013), we believe that multiple stories can emanate from accountings that are narrated in a particular way, in this case, dialogic accounting. We argue that the subjectivities and identities investigated in the previous literature represent but *one* potential for dialogic accounting. We contend that multiplicity does not stop at multiple perspectives, but rather takes into account a wide range of other contingent pluralities. We explore these other forms of pluralities, in particular the alternative futures and imaginings that can be forthcoming from accounting's manifestation in practice.

Second, we recognize that the previous literature predominantly focuses on "contested spaces where power asymmetries cannot be suspended and agreement cannot be attained" (Brown & Dillard, 2013: 178). In contrast, we seek to understand how individuals and organizations in ordinary day-to-day institutional settings – what Ball (2007: 762-3) terms "commonplace situations and seemingly mundane actions" - struggle with the consequences of 'mainstream' discourse and how, given the pervasive nature of this discourse, begin to conceive of the world in other more pluralistic ways. Therefore, overall we propose that, in contrast to dialogic accounting studies that call for greater understandings of the many pluralistic *perspectives* that exist within a dialogic world of existence, for those working within everyday settings, a crucial step in these ambitions is to embrace the dialogic *character* of the world and its ability to be conceived differently to that of authoritative discourse. In this sense, our study seeks to add particularity and specificity to our knowledge of the role of accounting

in moments of resistance, in line with a more pragmatic view of accounting and resistance (Gallhofer & Haslam, 2019).

We find the dialogic principles of Mikhail Bakhtin – a Russian philosopher who sought to understand the notion of dialogue in everyday communicative practices – to be instructive here. According to Bakhtin (1981, 1984, 1986), two forms of discourse² exist – authoritative and internally persuasive. Bakhtin (1981: 342) defines authoritative discourse as that which:

“...demands that we acknowledge it, that we make it our own; it binds us, quite independent of any power it might have to persuade us internally; we encounter it with authority already fused to it It is not therefore a question of choosing it from among other possible discourses that are its equal...it demands our conditional allegiance”.

Authoritative discourse can emerge from various sources including “...authority as such, or the authoritativeness of tradition, of generally acknowledged truths, of the official line and other similar authorities” (Bakhtin, 1981: 344). For Bakhtin, authoritative discourse, by its very nature, represents a repressive and colonizing force, one that limits the surfacing of alternative forms of discourse, and the actions and behaviours that may arise from them. It is only when authoritative discourse is dialogized that one can be liberated from it. Therefore, when one is able to re-tell discourse in one’s own words and use it for one’s own purposes, it becomes internally-persuasive. This involves a process where authoritative discourse becomes a basis of contemplation and the balance between internal needs and external demands becomes an internal conflict. Therefore, when internally-persuasive discourse contradicts authoritative discourse, moments of resistance appear.

We consider both forms of discourse in the context of accounting practices within institutional settings and pose the following research question: What role does accounting information assume in the movement from authoritative to internally persuasive discourse? We draw on Bakhtin’s work in illuminating how a *discursive evolution* (Hsu & Roth, 2014) can take place within organizations as they transition from authoritative to internally persuasive discourse. We are interested in the role of accounting in this evolution and find that viewing it in *subjunctive mode* – that is using it as a basis for surfacing suggestions, wishes for the future or conditions contrary to fact – is useful here. In doing so, we place our study in the tradition of long-standing research that seeks to uncover the various ways in which accounting becomes “purposive” in the diverse roles it serves in practice; roles that are perhaps quite divergent from its functional claims (Burchell et al., 1980: 4). We seek to expand this research

² Bakhtin uses the term ‘discourse’ in multiple ways in his writings. We use the term ‘discourse’ as being analogous with dialogue, where it is permeated by various layers of plurality that exist and interact dialogically with one another in an unfinalized process of meaning-making.

agenda with a more critical perspective in terms of how accounting becomes purposive in resisting authoritative discourse. Furthermore, in demonstrating an explicit way in which accounting is viewed – that is, subjunctively - we seek to overcome the dangers associated with studying emancipatory accounting of often only vaguely and superficially specifying ‘better’ notions of accounting than that embodied within authoritative discourse (Gallhofer & Haslam, 2016).

We conducted our case study within a non-governmental organization (NGO) called FoodTransit³. The NGO sector is considered a particularly apt context as it constitutes an environment in which authoritative discourse often necessitates the provision of a series of essential imperatives related to measurable and quantifiable information that “...shun[s] ambiguity and seek[s] stability and certainty in assessing performance” (O’Dwyer & Boomsma, 2015: 40). Accounting information in this context, like many others, becomes a justification device that functions to legitimize and rationalize organizational practice (Burchell et al., 1980; Goddard & Assad, 2006). This can lead to the unwelcome effect of increased professionalization and managerialism in organizations with welfare missions (Chenhall, Hall & Smith, 2010; Lewis, 2007). Yet, in agreement with more recent accounting studies undertaken in NGOs⁴, we argue that NGOs do not always blindly accept authoritative forces of accountability, but often look for ways to overcome or change them. In highlighting a Bakhtinian perspective on dialogue, we provide a theoretical context for exploring not only these acts of resistance, but also for considering how authoritative discourses can become internally persuasive within organizations. We believe this to have broad relevance to a variety of organizations beyond the NGO sector; organizations that may find themselves responding to authoritative institutional pressures for stringent accountability and transparency through the production of seemingly static, monologic accounts of performance and impact.

³ This is a pseudonym, by agreement with the organization.

⁴ For example, Chenhall, Hall & Smith (2013, 2017) highlight the productive friction that can be brought about amongst divergent worldviews with regard to NGO evaluative regimes, and how such values and beliefs can be expressed within a single accounting tool. O’Dwyer and Boomsma (2015) show how NGO accounts can be co-constructed between an NGO and those that traditionally would have insisted on stringent accounts of performance. Agyemang, O’Dwyer, Unerman and Awumbila (2017) examine how the perception of control from stringent upward accountability processes fails to stifle NGOs’ intrinsic commitment to their mission. O’Leary (2017) demonstrates how grassroots monitoring and evaluation mechanisms that are often used for upward accountability processes, can also have transformative effects on NGO beneficiaries. We see, therefore, a growing resistance to authoritative discourse within NGOs in prior research.

The remainder of the paper is structured as follows: the next section provides a background to the study of dialogue and resistance within the accounting literature, paying particular attention to the dialogic accounting literature. This is followed by a discussion on how Bakhtinian principles may prove useful in enhancing our understanding of the process/es by which authoritative discourse becomes internally persuasive discourse, and the role of accounting in this transition. Following this, we outline our research methods, empirical context and findings. Finally we provide a discussion of these findings and make concluding comments.

Dialogic accounting and resistance

As highlighted by Gallhofer and Haslam (2019), it is difficult to define or even identify what constitutes the literature on ‘emancipatory’ accounting or accounting related to resistance. That said, some broad delineations are possible, starting with Tinker (1984, 1985). Tinker adopted a critical Marxist lens within his research and presented a sharp dichotomy between conventional accounting - understood to be unquestionably exploitative and problematic - and emancipatory accounting, which uncovers the repressive elements of conventional accounting and seeks to transform it. From this perspective, emancipatory accounting is associated with a resistance that is progressive in a revolutionary and radical sense.

Subsequent studies on the role of accounting in resistance can be broadly placed into two categories. First, as highlighted by Masquefa, Gallhofer and Haslam (2017), the emancipatory potential of accounting has permeated much interdisciplinary research and has manifested itself uncritically within it in neutral and unproblematic terms, for example, as a ‘boundary object’ or an organizational tool with ‘enabling’ properties (see for example, Ahrens & Chapman, 2004; Briers & Chua, 2001). Studies of this kind broadly follow the research agenda laid down by Burchell et al. (1980) in terms of researching accounting in action and adhering to the idea that accounting gains legitimacy through working practices⁵ (Busco & Quattrone, 2018a). What resonates most succinctly with our study, are studies that have problematized, as indeed Burchell et al. (1980) did, the notion that accounting information has

⁵ Examples include studies that have investigated the ability of accounting to be an ‘ammunition machine’; that is “used to articulate and promote particular interested positions and values” (Burchell et al., 1980: 17). This has manifested itself in many papers that show how accounting systems operate to advance interests and values in pluralistic situations where there are conflicting goals and interactions (Andon, Baxter & Chua, 2007; Briers & Chua, 2001; Chenhall et al., 2013; Mikes & Morhart, 2017).

representational properties. Several papers highlight the inability of accounting to operate as a machine that provides 'answers' to various decision making alternatives (Jordan & Messner, 2012; Jørgensen & Messner, 2010; Quattrone & Hopper, 2005; Wouters & Wilderom, 2008). For example, according to Busco and Quattrone (2018a: 16). accounting "representations can only partially represent organizational worlds and discourses, since they are inherently incomplete and, therefore, cannot fully inform rational decision-making nor guarantee that certain consequences will ensue in the future".

Much subsequent research has sought to investigate the legitimacy of accounting in working practices *beyond* the inadequacy of its representational qualities. This has included the role of accounting in enabling communicative action that will lead to decision-making (Chenhall et al., 2013). Mouritsen and Kreiner (2016) view the solidifying of such decisions through calculative devices to be simply the end of one process and the start of another. Here decisions produce promises that initiate a series of other processes that have to be continually developed and can lead to intended, unintended and surprising effects. In this sense, the role of accounting is to enable promising and "a commitment on the part of the decision maker to take part in an unfolding world of unanticipated consequences" (Mouritsen & Kreiner, 2016: 22). Studies have also found that the incompleteness of accounting representations themselves can carry an intrinsically generative power in operating as a powerful tool for questioning knowledge across a variety of organisational boundaries. This is referred to as the use of accounting as a 'maieutic' machine (Busco & Quattrone, 2018a; 2018b). For example, Busco and Quattrone (2015) demonstrated that the ambiguity of certain performance indicators, and their lack of representational ability, leaves open space for questioning and debate over strategic courses of action that can lead to innovation on the part of an organization. Overall, therefore, studies of this kind demonstrate the mutability of accounting beyond – and indeed as a somewhat emancipatory reaction to – its inherent shortcomings. Yet they do not explicitly engage with emancipatory or critical thought (Masquefa et al., 2017; Roslender & Dillard, 2003).

Second, in keeping with the more critical and progressive lens adopted by Tinker (1984, 1985) (but not necessarily his revolutionary and radical stance), another stream of literature investigates the role of accounting in resistance in increasingly pragmatic terms. Studies of this kind (see for example, Bryer, 2014; Cooper et al., 2005; Masquefa et al., 2017; McKernan & O'Donnell, 1998; Oakes & Berry, 2008) challenge the dichotomous view of accounting as being either repressive or emancipatory. Instead they envisage the possibility of progress

along a continuum in which accounting, at any one time, is a multi-dimensional phenomenon which can encompass both emancipatory and repressive elements, the relative influence of either changing constantly in the context of dynamic environments (Gallhofer & Haslam, 2019). Notably, research on dialogic accounting has contributed to this work on accounting and resistance through its explicit focus on the unfinalized and contingent nature of the world (see for example, Brown, 2009; 2017; Brown & Dillard, 2013; Dillard & Roslender, 2011). By investigating how this focus has been adopted by those who seek change, these studies allow for an expanded understanding of how resistance manifests itself in practice. They do so by recognizing and drawing attention to the fact that much of the social and economic structures that surround us deny contingency and instead rely on transcendental and foundational claims to justify their operation⁶. In the process, many sectors of the population, and the possibilities inherent in their embodied experiences of being, are excluded from discourse. Dialogic accounting has sought to expose the pretension of universality within authoritative discourse, make visible its contingency and highlight the inevitability of exclusions or ‘remainders’ from its various manifestations. Studies, therefore, promote the creation of space, within the process of providing an account, for accounting practices and tools that allow a multiplicity of (often underrepresented) voices to be heard, interact dialogically and create productive outcomes (Brown, 2009).

In doing so, this has led to a wealth of literature that shows how *counter-accountings* can recognize the alternative subject positions and hidden truths of what Brown & Tregidga (2017: 4) term “surplus subjects”; that is those that have been repeatedly oppressed and silenced by institutions of power and authoritative discourse (see for example, Denedo et al. 2017; Laine & Vinnari, 2017; Vinnari & Laine, 2017). Resistance may take shape in the creation of these counter accounts, and become a rallying point for dissent and political advocacy, as described by Denedo et al. (2017: 1310):

Counter accounts are produced by, or on behalf of, individuals who suffer from the consequences of the actions of others. Typically, these accounts originate from civil society organisations to represent the voices of the less powerful in order to justify some form of emancipatory institutional and organisational changes.... Counter accounts are conceptualised as symbolic political tactics that create alternative representations of the consequences of problematic conduct.

⁶ This is thought to be particularly relevant from an accounting and accountability perspective where institutionalized authoritative discourses have been in place for a significant period of time (Brown, 2009; Dillard & Roslender, 2011).

Studies show, therefore, how counter-accounts, through the creation of new visibilities and possibilities for engagement, can build moral outrage, articulate possible visions for change, and mobilize action and transformation (Brown, 2009; Himick & Ruff, 2019).

Counter-accounts were initially investigated within an institutional environment. For example, Ball (2007) examined the use of environmental accounting as a form of 'workplace activism' that sought to build internal capacity and commitment to environmental values, and advocate for resources. Other studies highlight the use of Sustainability Assessment Models (SAMs) in a variety of organizational contexts from the UK oil and gas sector to a New Zealand council (Brown, 2009; Bebbington & Fraser, 2014). These models, in their reporting of a wide variety of information beyond financial figures, are proposed as alternatives to corporate greenwashing, self-reporting and cost-benefit analyses. The dialogic potential of SAMs is seen in multiple ways. First, they can display critically reflective properties in exposing and interrogating an organization's 'meta-rules' (Bebbington & Fraser, 2014). Second, groups with different ideological epistemologies and value structures (related to contested concepts such as accountability, equality, risk or uncertainty) can construct their own SAMs and exchange them as a "way of explaining and justifying their perspectives and differences and.... interrogat[ing] each other's way of knowing" (Brown, 2009: 332). Therefore, SAMs, within an organizational context, have the ability to raise questions, surface new ways of acting, and alter actors' interpretive schema (Bebbington & Fraser, 2014). They seek to provide an alternative starting point for discussion and decision-making, and, in the process, bring about transformative change, dialogic forms of accountability, and mutual learning processes between stakeholders (Bebbington, Brown, Frame & Thomson, 2007; Fraser, 2012).

The majority of subsequent research in relation to counter-accounts has taken place in an extra-institutional context (for example, in social movement campaigns), where they are viewed as strategies of resistance rather than tools of intra-organizational change. Here, their 'reframed' and 're-narrated' representations propose alternatives to the alienating or repressive institutional accounts they seek to delegitimize, confront and ultimately change (Apostol, 2015; Gallhofer & Haslam, 2003, 2019). By revealing "the wrong in what had been presented as correct and accounted for", these counter-accounts surface and use authoritative discourse's contradictions, remainders and exclusions to effect progressive change (Brown & Tregidga, 2017: 5). They aim to create political spaces that are "generative of more socially just ideas, knowledge, logics and identities" (Brown & Dillard, 2013: 184).

Beginning with Macintosh (2002), several authors within this body of literature have highlighted the potential for a Bakhtinian contribution to dialogic accounting (Bebbington et al., 2007b; Catchpowle & Smyth, 2016; Dillard & Roslender, 2011; Macintosh & Baker, 2002). This has largely focused on the potential for *heteroglossic* accounting reports. Here, heteroglossia is taken to be the interaction of two contradictory forces – centripetal and centrifugal. Centripetal forces attempt to unify, finalize and close meaning, while centrifugal forces work to decentre it in a movement towards contradiction and complexity (Bakhtin, 1981). Therefore, the significance of heteroglossic forms of accounting lie not in what is referred to within accounts, but in how this interaction between centrifugal and centripetal forces plays out in relation to material circumstances in an ever-changing world (Catchpowle & Smyth, 2016). Studies have suggested that heteroglossic accounts would entail giving multiple voices equal expression within reporting processes where they could create their own meanings and understandings (Dillard & Roslender, 2011). This would mean welcoming different forms of accounts, alongside explanations of how they are prepared and an outline of major points of disagreement and contradiction (Macintosh & Baker, 2002). As with other dialogic accounting research, heteroglossia within these studies, therefore, implies using ‘multiple accounts’ to recognize and surface alternative subject positions; that is those that represent the remainders from authoritative discourse.

In this context, we propose that an expanded examination of Bakhtin’s dialogic theory can provide a threefold contribution to dialogic accounting’s potential whilst also bringing a more critical perspective to the research agenda set by Burchell et al. (1980). First, Bakhtin attunes us to a world of *other* heteroglossic possibilities to those examined in the previous literature. For him, discourse and cultural spaces are ‘heteroglot’ as they represent “the co-existence of socio-ideological contradictions between the present and the past, between differing epochs of the past, between different socio-ideological groups in the present, between tendencies, schools, circles and so forth” (Bakhtin, 1981: 201). Therefore, according to Bakhtin, pluralism exists at different levels of abstraction that both mediate and contradict each other (Roberts, 2004). Multiplicity does not stop at multiple perspectives, but rather includes a wide range of contingent pluralities. Heteroglossia means “denoting speech as something that says different things simultaneously” (Hsu & Roth, 2014: 734) with these ‘different things’ embodying infinite possibility. Recognizing this, we propose that dialogic accounting can produce new visibilities, in particular, future subjunctive realities which may not be desirable, well-informed or even viable, yet nonetheless are powerful in allowing us to intervene in current organizing processes. Previous literature has acknowledged the potential for dialogic accounting to

surface “yet-to-be known possibilities” and “knowledge of a changing unfinished world” (Brown & Dillard, 2013: 188). Yet, as described above, the literature to date has tended to see the multi-voice embedded in heteroglossic discursive acts as multiple perspectives and subjectivities that surface through dialogic interaction.

Second, Bakhtin’s theory is instructive in understanding how authoritative discourse becomes internally persuasive. As described by Brown (2009), accounting should be seen as subjective, contestable and problematic when social conditions are reduced to discreet (often quantifiable) categories, but how do we come to see it as thus? Of note within the previous literature is the fact that resistance can emerge from a problematization of accounts that have emanated from authoritative discourse. For example, Brown and Tregidga (2017: 16) describe “doubling practices” where resistance is staged by drawing on the resources of authoritative discourse in a way that disrupts, re-frames and transforms them into new perspectives. Similarly, Li and McKernan (2016) find that existing accounting practices, whilst problematic and far from perfect, can provide the basis for the staging of political acts and resistance. In drawing on Bakhtin, this study very much aligns with these sensibilities, yet extends previous literature by charting a “discursive evolution” (Hsu & Roth, 2014) in relation to the performance and impact reports within our empirical setting from those associated with authoritative and problematic accountability requirements to those that became internally persuasive. In particular, Bakhtinian principles led us to understand that such outcomes were achieved through an awareness and enactment of the dialogic nature of the social world, and a subsequent ability to distinguish between authoritative and internally persuasive discourse.

Third, Bakhtin’s dialogic theory helps us understand in greater detail the nature and role of contingency in alternative futures and imaginings, and its role in moments of resistance. Notably, he frequently describes how these imaginings may not be viable or even desirable, and therefore, are not only *open* to infinite contestation, but *embody* it. The contingency of imaginings, and the debate that surrounds them, allows us to glimpse the possibility of what might have been or what might be in particular situations were we not burdened by the all too often closure of debate by authoritative discourse. This has the potential to make current circumstances dense with possibility and, therefore, is powerful in allowing actors to intervene in and resist these circumstances with purpose and creativity. We propose that this is particularly pertinent within organizational settings where actors may find themselves caught within a web of conflicting discourses and, therefore, not necessarily of the revolutionary temperament to engage in counter-accounting exercises, yet nonetheless can

be instrumental in staging the beginnings of social change and resistance (Ball, 2007; Hoy, 2005). These core elements of Bakhtin's theory are described in the next section.

Bakhtin's dialogism and accounting information

Bakhtin's work was undertaken in the context of literary criticism, and focused on the historical, cultural and social specificity of texts and practice. For Bakhtin (1981), within these settings, dialogism characterizes the entire social world. Nothing in the world – individuals, social movements, accounting reports, organizing processes, characters in a novel and so forth - exist 'in themselves', but rather in their relations. This means that everything is in dialogue, not just with other people, but also with everything else. To exist is to engage in dialogue, a never-ending dialogue in a world that is indeterminate and unfinalizable (Robinson, 2011). Consistent with the dialogic accounting literature, therefore, Bakhtin sees the world as fundamentally irreducible to unity; multiple contested meanings and subjective worlds exist, and discourse, by necessity, will include many incommensurable voices. The dialogue that Bakhtin speaks of is distinct from an understanding of dialogue as a two-sided conversation or actual speech. Such descriptions of dialogue do not appear in his works. As Hirschkop (1999: 4) describes, dialogue for Bakhtin is more a "philosophical idea, a characterization of our experiences of meaning and a shorthand answer to the question: what happens when one understands something expressed?" For Bakhtin, a text itself is never complete but 'in process'. Dillard and Roslender (2011: 139) explain as follows:

“...the author is continually involved in dialogue with the text that necessarily continues after the text is completed, i.e. has been brought to an end via the act of publication... the process continues, through the complementary continuing dialogue with readers, whose role is to perpetuate the process in the same unfinished way”.

In this sense, Bakhtinian perspectives point us towards the reception and consideration of accounting information in *subjunctive mode* (Hirschkop, 1986). The subjunctive here represents a complex form of engagement with authoritative discourse. It relates to an ability to decentre 'truth' claims, imagine alternatives, refuse to give in to monologism, and create "a second world that lies outside officialdom" (Bakhtin, 1984: 6). It means looking at what we might do, may have done, should do or would do in certain circumstances (Howells, 2001). Coonfield (2009: 176) describes texts received in subjunctive mode to be "purposeful and effective beyond the act of telling; as other-directed; and... potent in instances of uncertainty". Similar to counter-accounts, subjunctive accounts seek to surface new (subjective) understandings of the world, but crucially these understandings, while possible,

are often uncertain. In this sense, invoking the subjunctive means playing around with authoritative discourse in a carnivalesque style of engagement (Hardy, 2006) which involves “turning the social order topsy-turvy” (DaSilva Iddings & McCafferty, 2007: 32). This inverting of the foundations of mainstream discourse represents the means in which the subjunctive account gains significance in the world and the way in which it enables institutional arrangements (dominated by authoritative discourse) to be navigated. When the formal account is received in subjunctive mode, its significance does not necessarily lie in the account that it provides but in the plurality of heteroglossic possibilities – for example, alternative realities or futures - that arise from the social gestures it enacts (Bakhtin, 1981). In turn, these realities themselves come to represent subjunctive propositions insofar as they do not “necessarily detail a thing that exists... [but] refer to a space which... fills with a crowd of things that either don’t exist or maybe don’t exist ... with absences and possible absences, possible realities” (Kelman, 1992: 6).

For example, in Bakhtin’s (1984) description of novels, most notably those of Dostoevsky, we find plots and narrative structures designed to test and probe the discourses around them, and not merely to describe them (Hirschkop, 1986). This is said to be the case even when the text includes what appear to be ‘factual’ representations – these representations are presented as hypotheses, as possibilities, with a right to be considered (Toulmin, 2003). They gain significance in that their difference and uncertain – potentially controversial – nature attracts attention and emphasises the appeal of the unfamiliar. Bakhtin (1981: 23) describes, for example, how a novel can be viewed by its audience as something to be interfered with in an “operation of dismemberment” in which we can “turn it upside down, inside out, peer at it from above and below, break open its external shell, look into its centre, doubt it, take it apart”. Therefore, the fact that the significance of an account partly lies in the social gesture that it enacts, does not deny the fact that the material contents of the account are important grounds for interaction. Indeed, for the social gesture to occur, these contents are appraised, deliberated on, contested, modified, celebrated or resisted. Accounts seen in subjunctive mode can bring social gestures ‘into play’ and form the structural axis or ‘raw materials’ upon which the dialogic world acquires significance (Hirschkop, 1986). Bakhtin (1981) argues, therefore, that meaning – that is, what subjects come to see as significant - relies on *both* formal objects (for example, accounting texts) and the social gesture that they enact.

This focus on subjunctivity allows us to think differently, in comparison to previous literature, about how resistance manifests itself through the use of accounting practices, particularly in their ability to prompt an evolution from authoritative to internally persuasive discourse. It

provides an ability to recognize the incommensurability of what Bakhtin (1981) terms 'alien words' (for example, those embodied within subjunctive realities) with current forms of meaning-making (premised perhaps on authoritative discourse), and allowing this incommensurability to alter one's approach to a particular object or social/political situation. This does not necessarily mean agreeing with subjunctive realities or even acknowledging their legitimacy or desirability – they are, after all, mere possibilities. It does, however, mean using this 'alien' content to decipher one's own response, position and style of communication in the present moment, and to figure out how one might intervene with purpose in the future (Lawson, 2001). Therefore, use of the subjunctive mode is "extremely political, something extremely subversive ... [as] entire values systems can no longer be taken for granted, they become problematic, they are open to question" (Kelman, 1992: 6). As such, we see Bakhtin's work as having substantial implications for issues of resistance, dissent, and new ways of seeing the world (Koczanowicz, 2011, 2013; Roberts, 2004). We contend that authoritative discourse can be resisted or transformed into internally-persuasive discourse through awareness of the dialogical character of the social world and a resulting subjunctive view of accounting. We see the NGO context as a suitable location to gain this understanding, as described below.

Research Method

Our field study was undertaken within FoodTransit, a welfare NGO located in Australia, between September 2013 and March 2014. FoodTransit collects surplus food, predominantly fruit and vegetables, which would otherwise be sent to landfill. It redistributes this food to welfare agencies (for example, homeless shelters, women's programmes, asylum seeker centres). By doing so, FoodTransit aims to enable these agencies to make significant financial savings, which can be used elsewhere to benefit communities. Our research methods included interviews, observation and documentary review. We conducted these methods and subsequent analysis in a manner consistent with Bakhtinian understandings (Frank, 2005). Specifically, our priority in conducting the fieldwork was to access a plurality of embodied experiences and histories that had come to bear on the modern organization. Methodologically, this involved understanding the evolution of the organization and how it had come about – this was not as a quest for concrete facts, but rather accessing how certain actors perceived this evolution and how it impacted on what they experienced and focused on a day-to-day basis. Furthermore, we employed a dialogical relationship with our research participants, where our focus was on stories of struggle within FoodTransit, rather than static

themes. While we used an interview protocol to guide each interview, interviewees were able to explore any issue they felt pertinent to the study.

We conducted 18 audio-recorded interviews with 16 key personnel, with an average duration of 51 minutes, which were subsequently transcribed. Given the small size of the organization, this number of interviews enabled us to interview all senior personnel, and to achieve coverage across all functional areas. A significant part of these interviews was to uncover the challenges associated with the above mentioned 'stories of struggle' within FoodTransit, and to understand how interviewees understood and wrestled with these challenges. Given this, we felt a predominant focus on those within the organization (ie. managers, employees, and volunteers) to be suitable. A list of interviewees appears in the Appendix. As with any organization, many employees and volunteers working in FoodTransit had not been there since the beginning. Nonetheless, understanding how they perceived its evolution, and also understanding the trajectories of these actors, became crucial to the conduct of fieldwork. In addition to interview data, some observation was undertaken. This involved attendance at staff meetings, and approximately 12 hours accompanying food delivery drivers on their rounds. Additionally, we had access to extensive internal documentation relating to evaluation of FoodTransit's programmes, and publically-available information, such as promotional material, information from FoodTransit's website and annual reports.

Analysis of the data took place over the entire data collection period. During this time, categories of relevance began to emerge. While we did subsequently identify themes in our analysis, we recognized these not as finalizing descriptions, but rather "tentative beginnings of the most significant task of representing individual struggles in all their ambivalence and unfinalizability" (Frank, 2005: 972). These themes were built into narrative form, and re-drafted several times to refine their descriptive and theoretically important suppositions (O'Sullivan & O'Dwyer, 2009). As part of this analysis and drafting of findings, we remained aware of the uncertainty and often contradictory approach actors, both individually and collectively, had to various organizational challenges and the lack of coherence in their response. We do not aim to be more certain than our research participants in terms of these challenges or approaches to overcoming them. Therefore, there is no privileged voice – neither that of the research participants nor the researchers. We do not aim to impose a coherence to the stories of research participants but rather present them with all their messiness and contradictions attached, and hope the audience for this research will come to their own messy, unfinalized reading. Our findings do not have a specific beginning or finalized

end; having said that, they are not inconclusive, but open-ended, and inviting of further dialogue (Frank, 2005).

Case context: Food security and FoodTransit

Traditionally, there have been two polarising sides to the debate on food security⁷. The first stems from early interventions in the ‘productivist’ side of the debate and focuses on macro-level policies of national self-sufficiency in relation to food production (Lang, Barling & Caraher, 2009; Rosin, 2013). The second, spurred by Sen’s (1981) work, challenges this position and instead places the food security debate in the context of wider political and socio-economic issues such as entitlement and access (Dilley & Boudreau, 2001). This has led to a focus on the micro-level ‘livelihood security’ of poor households and intervention strategies that seek to assist them (Lindenberg, 2002; Maxwell, 1996).

These two extremes of the debate have been criticised for their lack of attention to the intermediary meso-level efforts that take place mostly in urban locations in what has been termed “the new geography of food security” (Sonnino, 2016: 190). Although there are still a wide variety of actors that continue to perpetuate the macro and micro level approaches (Fouilleux, Bricas & Alpha, 2017), meso-level actors are increasingly emerging as food system innovators. They seek to bridge the gap between supply-led and demand-led interventions, and pay attention to issues such as public health, social justice, sustainability, environmental integrity and community development⁸ (Fish, Lobby & Winter, 2013; Lang & Barling, 2012; Morgan & Sonnino, 2010). As such, the actions of local food-system innovators frequently do not address single issues but a multitude of complex interrelated issues, for example, food

⁷ Food security is said to exist “when all people, at all times, have physical, social and economic access to sufficient, safe and nutritious food that meets their dietary needs and food preferences for an active and healthy life.” (Food and Agriculture Organization of the United Nations (FAO), 1996).

⁸ The evolution of the food security debate could be seen as analogous to movement towards a rights-based approach. Transitioning from service-based to rights-based approaches (RBAs) are not uncommon in NGOs, with attendant effects on monitoring and evaluation practices (see for example, O’Leary, 2017). However, we see the literature on RBAs, as it is currently conceptualized within the accounting literature, as being incompatible with the literature on dialogism. The current RBA literature is uncritical in relation to the pretension of universality in dominant rights-based discourses; that is an unyielding adherence to the cultural invariant of all-encompassing definitions of human rights. In contrast, agonistic approaches to human rights seek to understand a plurality of ways in which human dignity can be respected by broadening out our notion of the self beyond its Western liberal variant; a variant that rests on autonomy and individual freedoms (Panikkar, 1982). Examples of this from an agonistic perspective could include understanding the quest for human dignity and a just social order in cultures where decision-making is less individualistic and more co-operative, and where the notion of the self is defined more in relation to specific kinds of relationships with others and, therefore, incapable of autonomous individuation (Mouffe, 2010, 2014).

wastage, obesity and lack of access to nutritionally adequate food. They aim to create novel forms of connectivity between the nodal points of the food system; that is suppliers, retailers, consumers, households, communities, government policy and so forth (Sonnino, 2016). FoodTransit, as a food security NGO, can be counted amongst these food justice efforts.

FoodTransit's core mission is to ensure all Australians have enough healthy food to eat and as a result, are food secure. The organization comprises of approximately 50 staff and over 500 volunteers. Traditionally, FoodTransit receives approximately half its funding from charitable trusts and foundations. This funding is typically program-based, highly competitive, and does not cover infrastructure costs. The balance of funds comes from corporate donors, private individuals and the general public. In only one Australian state does FoodTransit receive funding from the state government, albeit quite limited. This relatively low reliance on government funding makes it critical that the organization engage with philanthropic donors. FoodTransit's primary food donor is ShopRite⁹, a national supermarket chain. FoodTransit has a contract with ShopRite, whereby it picks up surplus food from participating stores and ShopRite contributes cash, other assets (for example, forklifts, shelving), and in-kind support to FoodTransit. In addition, FoodTransit accepts donated food from other supermarkets, food manufacturers and community markets.

Furthermore, FoodTransit is involved in research and advocacy regarding nutrition and food security, and runs nutrition education initiatives. These initiatives predominantly take the form of two education programmes – Programme A and Programme B. Programme A involves an eight week programme for food aid recipients that develops their food independence by providing training on cooking skills, education in relation to nutrition, and social interaction via community connections. Programme B represents a training programme for staff and volunteers of community food programmes which includes modules on food insecurity, nutrition, food safety, and monitoring and evaluation of community food programmes. Overall, therefore, the issue of food insecurity and ways to overcome it represents the main central focus for FoodTransit's work. However, it also seeks to have a significant environmental impact by reducing the amount of food waste generated and sent to landfills. Furthermore, the aim of its advocacy and nutritional education programmes is to improve the long-term health, wellbeing and food security of food aid recipients.

Several shortcomings have been identified in the literature in relation to food security efforts of this kind. First, they have been found to be relatively underdeveloped in comparison to

⁹ Like FoodTransit, 'ShopRite' is a pseudonym.

other social movements which limits their ability to mobilize civil society in a meaningful sense (Warshawsky, 2014). Second, by often only focusing on downstream local activities such as emergency food relief, food banks or community gardens, it remains questionable as to whether they can address problems that have emerged at different levels, for example, an ability to tackle the root causes of food wastage and insecurity, or an ability to produce lasting social change in areas characterised by extreme inequalities (Booth, 2014; Sonnino, 2016; Warshawsky, 2015). Third, Warshawsky (2014) shows how food security NGOs can be very much subject to the vagaries and priorities of private sector donors.

Finally, and of particular relevance to this study, is the issue of impact evaluation within food security efforts. The increased importance of impact evaluation, as distinct from a mere focus on outcomes¹⁰, in sectors such as international aid and development assistance, has grown steadily (Cameron, Mishra & Brown; 2016; Levine & Savedoff, 2015; Sabet & Brown, 2018). Yet within food security programmes, particularly those at the meso-level (as described above), the issue of impact evaluation has been problematic. Although there may be broad agreement that a move from measuring outcomes to impact is desirable, difficulties persist in agreeing measures of food security, attributing programme interventions to food security impacts, and the often prohibitive cost and difficulty of measuring long term food security impacts (Barrett, 2010; Holley & Mason, 2019; Jones et al., 2013; Riely et al., 1999). The high standard of impact that is embodied in the FAO definition of food security (see footnote 7) involves more than just an assessment of nutritional status, but also a consideration of a community's vulnerability to future disruptions in access to adequate and appropriate food, and improvements in the economic and personal well-being of individuals (Barrett, 2010)¹¹. As a result, within this sector, impacts are often narrowly defined and confused with programme outcomes (Holley & Mason, 2019; Riely et al., 1999).

Overall, therefore, we see the evolution of the food security landscape itself to be quite heteroglossic in nature with multiple interrelated, yet at times opposing and critical, standpoints and limitations. Certainly, as highlighted above, there has been much criticism of the most recent meso-level approaches of NGOs such as FoodTransit. We found that Food Transit, being situated within this sector, was at times acutely aware of its limitations and

¹⁰ Ebrahim & Ragan (2014: 120) "distinguish between outcomes and impacts, with the former referring to lasting changes in the lives of individuals and the latter to lasting results achieved at a community or societal level".

¹¹ For a further comprehensive discussion on the inherent difficulties of measuring the impact of food security programmes, please see Barrett (2010).

implicitly attempted to respond to them in a variety of different ways. These findings are discussed in the next section.

Findings

Our findings highlight that FoodTransit, like many other NGOs, was influenced by authoritative discourses of accountability which prioritized tangible quantifiable measures of impact. Over time, however, the representativeness of these measures was questioned and resisted, leading to a reconsideration of the role and meaning of performance and impact assessment within FoodTransit. Gradually, these assessments became a means of attuning actors to the possibility of alternative impact narratives to that embedded within authoritative discourse, and an altered understanding of the significance of these assessments beyond their mere content. This led to a perceived realignment of accountability relationships with external parties. These findings are now discussed in greater detail.

Authoritative discourse of accountability

Like any NGO, FoodTransit was subject to many accountability pressures from external parties. These included requests from financial donors for accounts of how donated funds were being spent and from food donors who wished to understand the impact of the food they donated. FoodTransit experienced these accountability pressures in terms of dominant and authoritative versions of NGO accountability. Donors sought tangible, measurable, and easily accessible information on performance and impact that linked succinctly to carefully identified levels of need. This manifested itself in the gathering of two main types of performance and impact information: 1) Measures of scale and capacity (for example, food volume measures and participant numbers in nutrition education programmes) and 2) Social Return on Investment (SROI) exercises.

Food volume measures initially involved measuring the number of kilos of food that were collected from food donors and redistributed to food recipient agencies. However, this transitioned in time to equating kilos of food to the number of meals for people in need¹².

This is described as follows:

“One thing we always did from the very start was monitor the food. So we’d measure every single kilogram of food that we moved. I remember when I [first] volunteered it was just measuring boxes. So we’d count the boxes and estimate the kilos and then....we bought scales and we’d weigh all the produce..... And then we had some [dieticians] come in[to help us

¹² Kilograms of food were translated into a proxy measure of ‘number of meals created’, calculated by dividing the volume of food collected by a measure of a standard meal (500 grams).

with] a measurement tool ... of converting our boxes to kilos which meant this many meals for people in need.” [Manager 1].

Data in support of these measures was gathered mainly by food collectors by recording the volume of food obtained at each collection point electronically on Palm Pilots. In addition, given that FoodTransit’s donors often provided funding for specific infrastructure items such as vehicles, forklifts or cold storage, they often sought information on what their funding had specifically achieved. This is described by Employee 7:

“In the case of getting funding for the vans, it often comes via donations. So how much activity happened out of a particular van? So [a particular donor has] paid for a van - they want to know how much food has gotten out... because of that van that wouldn’t have gotten out... previously? Those sorts of things.”

The emphasis of accountability reports in the early days of the organization, therefore, was firmly on growth in terms of proving that FoodTransit was redistributing increasing amounts of food. As described by Employee 9, external parties sought various forms of information:

“We’re moving x amount of food to x amount of community programmes. That’s up on this time last year by x amount. The amount of kilos that has been rescued from landfill has saved x amount of CO2 emissions to the environment but more importantly it has created x amount of meals for people who are struggling and people who are in need... we’ve added x amount of agencies, x amount of donors ... they want bang for their buck and you want to give them that as well... [Employee 9].

Therefore, accounts of performance and impact emphasized quantitative, tangible information, strongly related to an appreciation of the growth and scale of FoodTransit’s operations, and a resulting sense of ‘value’ from funds donated. The importance of providing information of this sort was strongly acknowledged as being related to the inevitability of donors’ preferences for numbers; numbers in terms of highlighting sheer quantities of activity carried out but also importantly how this creates an understanding of the level of need that donated funds were contributing to. This was seen as preferential to communicating a more in-depth narrative of FoodTransit’s operations. This is described by Employee 4 as follows:

“At the end of the day it has to be numbers... nobody’s going to read two paragraphs. They want to see something new. People want to have.... 20,000 meals in Melbourne per week. That’s great ...because that means everybody says well if FoodTransit wasn’t there they wouldn’t be there ... then you’ve got a point, you’ve got things to discuss ...the moment you put something there in terms of a figure, x number of meals, x number of people receiving food, [it] turns everybody’s head to that’s the level of need. Otherwise it’s just an ephemeral thing isn’t it? We hear about the growing level of need but what does it actually mean? How many people? We talk about increasing access to food [but] for how many people?”

When the nutrition education programmes were added to FoodTransit’s operations, the usefulness of communicating quantitative understandings of impact permeated these programmes also. The emphasis of their impact and performance measures was on

participant numbers to highlight the scale and growth of the nutrition education initiatives.

This is described by Manager 1:

“I think one part around donors is they like numbers. So participant numbers is something that they do have a focus on like the education programmes They want to know how many individuals and how many participants, and what are the numbers that programme is going to potentially change behaviour [sic] or impact on or effect or participate in. So [funding] applications, we’re very clear here are the numbers because we know that’s what we want to see”.

Furthermore, in keeping with the simplicity of quantitative measures and the easily accessible versions of impact that they provide, Food Transit also subsequently undertook an SROI exercise.¹³ This involved employing the services of an SROI consulting agency who undertook an initial baseline SROI within FoodTransit, a subsequent re-visiting of it two years later in a more in-depth evaluative study, and a re-purposing of the SROI framework in a more tailor-made fashion for internal use within FoodTransit. The SROI measure was initially used primarily to quantify in monetary terms the value of donating funds to FoodTransit. This is described as follows:

“...One of the outcomes is using it [the SROI measure] for fundraising. So because it talks in a dollar sense, that’s ... what funders look at... \$2.75 returned. So we kind of ran the language of, if you invest \$1.00 in FoodTransit, we’re pretty much going to triple our value for you or triple that return in social impact. So that, I think, it’s been very tangible... [Manager 1].

Overall, FoodTransit’s annual reports and other forms of communication with external stakeholders tended to prominently display metrics such as kilograms of food, number of meals, number of food programmes supported, number of participants in nutrition education programmes and SROI figures. As such, they adhered to a dominant authoritative discourse associated with NGO accountability in the welfare sector, that of transparency, tangibility, quantification and value for money.

Beginnings of resistance

Over time, FoodTransit grew increasingly aware of problems associated with measuring performance and impact in quantified terms. Several interviewees discussed the deceptive simplicity of food volume measures, the importance of assessing what difference FoodTransit was making beyond simply re-distributing food, and the need to start tackling what

¹³ SROI is a technique that aims to “...capture and quantify the value created by the work of social purpose organizations, using techniques of monetization and the expression of such a value as a ratio of benefits for investments” (Hall & Millo, 2018: 340). As its name suggests, it is analogous to a traditional ROI calculation, albeit one that seeks to evaluate the ‘social’, rather than financial, return, of an entity’s investment.

organizational actors saw as root causes of food insecurity. The aim was to achieve this through a more intense focus on a broader set of initiatives including providing nutrition education to food aid recipients. Metrics within FoodTransit that captured food volumes, for example, told very little about how FoodTransit's operations supported and helped those in need. It was recognized that measures of growth and capacity presented a particular kind of 'success story' but conveyed little about the impact of FoodTransit's efforts in tackling food insecurity:

"At the moment we're doing... quite well because our growth is outstanding. It looks good on a chart and the volumes are massive but ...volume based [measures are] a no brainer. You can pack a truck and take it out there and give away as much food as you like... But... what impact is it making at the coalface... are we actually really making a difference or is it just a 'feel good' the fact that we've given food away today?" [Employee 6].

Problems with SROI were also similarly perceived. In comparison to the positive growth associated with the food volume measures, the SROI result represented a rather low figure for the organization. This was deemed to be problematic due to the tendency of external parties to compare this figure to that of other welfare NGOs and form their views on the value of donating to FoodTransit accordingly:

"It wasn't an amazing sounding outcome in terms of the results, the key figure that everyone remembers when you think of an SROI, for every dollar invested it was \$2.60 or something like that ... people look straight for the dollar and our figure, relatively speaking, was quite low. So there are other SROIs out there that are a lot higher. Especially in the education and employment sector. So if you're taking... a young person and giving them a job and that's your core business, therefore, if they start getting a job, they come off welfare, so there's a huge financial benefit to the community, that could be quite easily and tangibly calculated, they're always going to have a higher return, just because of the type of work... They [the SROI consultants] clearly state... do not compare SROIs to each other, because they are absolutely independent pieces of work, but nature says people will easily, if the number's up there, they'll compare them. Again, that's one of the limitations of the methodology and the type of report" [Manager 1].

The SROI metric was seen as lacking in its ability to capture impact, or at least in its ability to capture what FoodTransit might wish to communicate regarding its impact and the contextual factors that might surround it. For example, a number of interviewees expressed dissatisfaction that the nature of FoodTransit's operations - specifically, in terms of the difficulties inherent in ascribing a value to FoodTransit's education programmes and the benefit of services for individual welfare recipients - was not being captured by the SROI measure. This was seen to have led to an understatement of FoodTransit's SROI which was inherently problematic:

"...my understanding [of SROI] is that there needs to be a very direct impact and I think our organization does not necessarily [have that] because some of the impacts we have are not necessarily as direct. Whereas, my personal belief is that I think it is very valid to say, well, if we save a [food recipient] agency - say it's three bucks - they're not spending that \$3 on food

and they're diverting that \$3 of food that they would have had to spend on food to a service that is actually breaking the cycle of disadvantage... so whether that be through training, education, employment, whatever other service it is, then actually, then that's the roll on effect... but SROI doesn't pick that up" [Employee 11].

Therefore, there was a growing unease within FoodTransit with quantitative, tangible renderings of performance and impact. It was felt that such information was collected to appease an external authoritative discourse that had begun to adapt economic and market-oriented terminology to the NGO context through the use of tools such as SROI. This had the effect of attaching the efficacy of donated funds to a growth in scale and capacity within NGOs. This focus was thought to be unhelpful both in providing a focus for the organization and in communicating externally. Furthermore, the low SROI value potentially presented a challenge for FoodTransit, in that some donors may have been 'put off' by this low value relative to other NGOs. As an initial response to these issues, FoodTransit embarked on portraying *different* versions of impact to that of quantified measures, ones that were qualitative in nature and related to the experiences of others.

Foremost among these was the initiation of an Annual Recipient Survey. This survey elicited a combination of quantitative and qualitative performance data from agencies who received food from FoodTransit. It mainly questioned "*what difference are we making? ... Are we enabling [food recipient agencies] to get fresh food into their communities' diet? Is it good quality? Is it helping them to save money [that] then they can inject into more programmes*" [Employee 1]. As a result, the survey motivated agencies to provide their own understandings of impact by providing stories of the impact the donated food was providing. Stories were then communicated to potential donors through fundraising teams and also included in external communications. An example of this was provided by Employee 4:

"We ask them [recipient agencies] if they'd give us a testimonial we don't script it or ask specific questions There's a great one from [a particular school].... it says the school breakfast programme gets to people who otherwise come to school with nothing, nothing before school and nothing for the whole day at school and it also has a huge benefit on the whole school because their behaviour is not problematic. So that's really great. There are a couple that are really good because they're seeing it on a wider, a bigger picture level".

Hence, it was not a major issue that FoodTransit's food volume measures did not in, and of themselves, allow such understandings to be achieved as these metrics could be expanded upon and given context through the ability of interested and knowledgeable parties to add their own understandings of impact and performance. It was acknowledged that opening up the discussion on impact would create much greater understandings of impact beyond what quantitative performance measures on their own could convey. Yet, similar to the food

volume and SROI measures, these means of communicating impact were sometimes problematic. This was described by several employees as follows:

“...because we don’t script it or ask specific questions, they [recipient agencies] don’t frame it in any way other than “we love FoodTransit’s service... it really helps our agency... it saves us money, saves us having to go out and shop and buy the food, order it”.... too simplistic - it’s got to be much meatier....” [Employee 4].

“Are we asking the right questions on [the survey] to put [a] ...value on [FoodTransit’s impact]?... what are you doing about the nonresponses? Because often, the nonresponses give you the best opportunity for change. Like, it’s not just about the good news, because we feel that people generally don’t want to put the bad news on a survey... How do we get a better response rate? You know, what do we do to follow up the non-responders in a non-threatening but really important way?... they’re [food recipient agencies] losing us the opportunity to improve” [Employee 12].

In this sense, survey responses were problematic as they were seen to equate impact only to the positive experiences of others, and not to opportunities to learn of alternative (perhaps negative) impact narratives. Having experimented with several different performance and impact tools, therefore, dissatisfaction with these tools’ ability to represent FoodTransit’s impact was apparent. However, in response to this dissatisfaction, there was not an overwhelming move to enhance the representative nature of these tools. Indeed the whole concept of representation did not seem to permeate how these tools were used to create certain outcomes. Rather, we observed that assessments of performance and impact increasingly functioned as a means of attuning the organization to *multiple possibilities* with regards to impact. A number of ongoing and important discussions began with respect to impact and the significance of the measures associated with it. As a result, the significance of performance and impact measures became less frequently attached to their content and structure, but to other forms of significance. We also found that such moves had an interactive and altering effect on the nature of accountability relationships between FoodTransit and external stakeholders such as food and financial donors. These observations are now discussed in turn.

The possibility of alternative impact narratives

As discussed in the previous section, the dissemination of metrics on growth, in terms of ever-increasing food volumes (kilograms, meals, food programmes reached), related to the preferences of donors for this type of information. The information was also useful internally to structure and plan the logistical aspects of FoodTransit’s operations. Over time, however, the organization had reached a stage of maturity and stability that enabled those within it to consider matters beyond resourcing and logistics. It had become sophisticated in terms of its

service delivery and had the capacity to consider issues associated with impact in some sense free from an authoritative growth discourse, as explained by Employee 3:

"...[in the early days of FoodTransit] we grappled probably at [a] pretty every day tangible level with getting enough food in the organization and having a waiting list of community food programmes.... worrying about how much funding and how much food we would get.... [then we] transitioned into a pretty good food donor base with some infrastructure to support all of the rescue and redistribution activities. And now I guess my mind and my activities and time are starting to wander more around where are we going, why are we doing this, are we really having a big impact?"

As part of this, quantitative measures of growth began to prove problematic as indicators of FoodTransit's impact and/or a reflection of its desire to tackle food insecurity. Paradoxically, despite their problematic nature, however, these measures *did* prove important in discussions regarding the long term impact of the organization. Their usefulness lay in the fact that they prompted internal considerations of what the measures of growth actually demonstrated and what significance this narrative of growth held - whether it was upheld in the context of solely satisfying dominant accountability requirements or perhaps reflected in some sense what FoodTransit wanted to do as an organization. Therefore, the measures allowed the organization to consider the concept of impact, what it potentially could or should be, and how it should be thought about.

This began with a problematization of the representation and measurement of growth as a focus for capturing and communicating FoodTransit's performance and impact, as described by Manager 1:

"We were always very conscious about bigger is not better, certainly not in the non-profit space. In the business world, you're on the front cover of BRW [Business Review Weekly] magazine with the graphs... [In] the non-profit world, that's absolutely highlighting the failures in the system. And it should never be seen as success...If there's this many food insecure people in Australia, and if we get that to zero...we've done our job".

Measures of growth provided to external parties such as donors, and highlighted in external publications such as annual reports, led to a recognition that information such as ever-increasing volumes of food was something the organization perhaps never wanted to portray. As highlighted above by Manager 1, success in tackling food insecurity would mean a complete eradication of its ill-effects and, as such, a reduction (if not elimination) of the need for food relief. Therefore, capturing and communicating impact in terms of increased capacity for the provision of food relief was seen as counter-productive and impeded discussions on the future impact FoodTransit could potentially have. Therefore, quantitative measures of growth came to be viewed differently. Rather than an analysis of their content and structure, they prompted

questions of what performance and impact could potentially mean for FoodTransit, other than growth. As Manager 1 highlighted, FoodTransit staff:

“...really started to question ourselves going well, our stats are going up we’re feeling like we’re successful and we’re doing a really good job in moving this food yet times have really changed out there and it seems to be getting worse and the evidence is saying it’s getting worse, so are we really helping? And just by asking ourselves that simple question really changed our thinking of what we could and maybe should be as an organization”.

Asking questions of this kind led to the creation of alternative impact narratives. These centred on what success could look like for FoodTransit and a conclusion that:

“...we shouldn’t exist as an organization. We shouldn’t have this waste and we shouldn’t have people turning up for food relief. We have to at some stage be trying to get a tipping point where the waste is reducing and people accessing food programmes are reducing and then we can say we’re actually being a successful organization” [Manager 1].

Here, dissatisfaction with performance and impact measures of growth led to the creation of a different impact narrative of ‘putting the organization out of business’. This was based on an initial problematization of growth (in terms of food and meal volume measures) in comparison to growth in other industries and a realization that in FoodTransit’s environment, growth was not necessarily positive as it could potentially be perpetuating a system of food insecurity, rather than tackling root causes of food insecurity.

Yet the alternative impact narrative of putting the organization out of business was not seen as a precise or even desirable goal to work towards throughout the organization. While philosophically understood, it was seen by some as a contentious and even unhelpful impact narrative in itself; that is, it was a *“catchcry rather than something that we really truly actioned”* [Employee 3]. Several interviewees described the futility of FoodTransit, through the collection and delivery of food, trying to end food insecurity given all the other structural conditions that may exist in relation to it, the nonsensical nature of tracking progress towards putting an end to a business, and the contradictory position of wanting to be helpful in the community (in whatever capacity) whilst also aiming to not exist in that community. For example, as recounted by Manager 1 and Employee 12:

“if there’s this many food insecure people in Australia and if we get that to zero, therefore we’ve done our job... [but] how can we measure ourselves against [this]? I just think that’s so hard to do and I’m not sure how we can do it. [But] we should be asking it of course...”.

“...I can’t see us in isolation being the crusader that stops people needing food... I’m not sure we can solve why people are homeless... there’s a whole raft of reasons which has nothing to do with growing food... you’ve got to remember how to do your core activity and make sure you’re doing that really well”.

Other interviewees exhibited a preference for the simplicity of the growth narrative, and its usefulness in providing relevant information for their particular roles. This was particularly the case amongst the more logistically and service-oriented areas of the organization. The research and development team, who had primary responsibility for the organization's monitoring and evaluation, perceived that staff within these logistical areas often summed up FoodTransit's mission in terms such as *"It's a good simple idea. Hunger. Too much food. Put them together. Crack on with it"* [Employee 3]. Therefore, there seemed to be a frustration by the logistics team with what was seen to be the unhelpful performance and impact activities of the research and development team. For example, Employee 2 in describing the food delivery model in which he was intimately involved in, displayed a preference for keeping the model and its evaluation *"extremely simple"*:

"I've always endeavoured to make sure that the model maintains its simplicity because that's the beauty of it, is that we simply connect a donor and an agency, bring the two together and encourage that relationship to grow. If it becomes complex and people find it overwhelming...it's not complex. It needs to always maintain its integrity by staying simple and clear I try to make sure that the model's run in a very pragmatic way and results are tangible and are based around the movement of food".

Therefore, the new focus on attempting to portray the role of performance and impact information in a different light did not pervade all areas of the organization. Many departments and individuals were of the view that the service delivery aspect of FoodTransit's operations should constitute its core operation, with other understandings of impact information being unnecessary, even for funding purposes, if the organization could demonstrate the volume of food moved. Any attempts to move beyond quantification of food volume were met with skepticism. Within the research and development team there was noticeable frustration with this attitude. However, the research and development team also felt it was understandable given the organization's trajectory, and the multiple and fragmented parts of this trajectory. There was an acknowledgement, therefore, that putting the organization out of business represented but one – far from certain – possibility for impact, as reflected on by Employees 3 and 12:

"....maybe there's nothing wrong with [wanting to keep current representations of impact]. I'm a researcher so I think there is but maybe there isn't we are all going to have our own personal biases and influences and understandings of why we do what we do so they come through in how I work and that's not to say that the person who's fundraising or talking to our food donors has any less legitimate claim".

"I figure... if we keep the cost down and do more kilos, then we're actually improving the social contribution. So it's not inconsistent, it's just different people have different lenses".

Many interviewees nonetheless highlighted the philosophical usefulness of basing impact discussions, not on the content of quantitative information, but on a long-term goal of not being in business. Although, as described above by Manager 1, directly measuring progress towards this was unhelpful, having this focus allowed more in-depth thought and discussions of what the organization could tangibly do in the present and future. Specific examples included a much more engrained focus on supporting and building capacity of food donors and food recipient agencies, and fostering links between them, so that in time they could theoretically distribute and receive donated food without FoodTransit. This focus also allowed current performance and impact measures to be understood and articulated in a new light, rather than being important in their own right. Rather than merely highlighting volumes of food, for example, the categories of food would be focused upon (for example, dairy, fruit and vegetables, meat etc.) as these related to community health outcomes. As Manager 1 highlights:

“I think when we talk about putting ourselves out of business, a lot of it, it’s kind of philosophical rather than practical... Philosophically, that language filters through the team. When you start getting inducted we talk about it, we talk about why that’s the case, because it helps drive investment into R&D, into the programmes, into understanding the issue, asking well, what is this big thing we’re trying to address and how would we ever try and measure that? That’s coming out of our simple philosophy that we need to put ourselves out of business”.

Therefore, a large proportion of FoodTransit’s activities and discussions around impact were linked to possible imagined – yet uncertain - futures for the organization and its target welfare recipients. Paradoxically, these stemmed from accounts of impact that while problematic in terms of their representativeness, were useful in terms of envisioning alternatives to the notion of an all-encompassing representation. Reflexively, this in turn led to a difference in how the significance of performance and impact assessments was understood and acted upon with FoodTransit, as described in the next section.

Significance beyond representation and content

As highlighted previously, FoodTransit suffered from a lack of clarity with regards to what their various methods of performance and impact assessments were able to communicate. Measures as far-ranging as food volume measures, annual recipient survey responses and SROI were all criticized for their inability to represent impact succinctly. However, rather than abandoning these measures or trying to improve their representativeness, FoodTransit sought to convey their usefulness and significance beyond the information they captured and represented.

An example of this was the means in which the SROI measure was eventually portrayed to external parties such as donors. An alternative significance began to be attached to this exercise beyond the figure it captured. This was largely done as a response to the broader conversations in relation to funding in the welfare industry and conducted “*for an interesting point of difference in this really difficult NGO space*” (Employee 3). The outcome of the SROI metric itself was regarded as inconsequential, which, to many in FoodTransit, was a relief, given the comparatively low result it yielded. However, the SROI number was displayed prominently in Annual Reports and on FoodTransit’s website. This mainly stemmed from the fact that the SROI exercise was oriented toward a perceived need to engage in a broader conversation with regards to the importance FoodTransit was seen to be attaching to impact and ways of thinking about it. Therefore, the provision of the SROI study and metric was oriented not necessarily towards placing a monetary value on impact (despite that being the content), but rather in anticipation of it eliciting a positive response from donors with regards to it being carried out at all, irrespective of the number produced. This was promoted as especially important in relation to more sophisticated donors:

“...larger or more innovative, philanthropic funders, definitely understand the language and were very ... happy to see that we’re using this type of methodology. They also understand its limitations which is great. So they can look at it in a very informed way. You know, they’re quite savvy” [Manager 1].

However, it was also seen as important to donors and the public who may not have been entirely familiar with the metric, and had perhaps, historically been satisfied with simpler metrics such as food volumes. Manager 1 highlighted that because of a basic human tendency to “*head straight to the dollar*” and to compare FoodTransit’s SROI with that of other welfare NGOs (despite clear directions by the consulting firm responsible for SROI that the metric should not be used in this manner), overcoming this was all about “*how we message it out to people*”. FoodTransit’s ability to “*message*” the significance of SROI in a way that looked beyond the metric itself and the outcome it produced, for example, in conversations and communications with donors, proved quite successful:

“For those that may not understand, it... was still... very good... again highlighting the credibility of what we do as an organization, that we are trying to measure what we’re doing and show that we’re serious about what we’re doing and not just heading off on a whim. So even if they didn’t understand the methodology as such... some of the feedback was they’re still glad [and say] “that’s interesting you’re doing that... I’ll have a read”... it works well [Manager 1].

This altered significance of performance and impact assessments was also observed in relation to the nutrition education programmes. Initially, assessments carried out supporting these programmes centred on participant numbers. Over time, however, more in-depth

evaluations began to be built into the programmes, focused on pre-programme surveys and post-delivery focus groups which “ask[ed] questions like how did you find the training? Did you find it helpful? Has it changed your work practices?” [Employee 5]. The evaluations fed into long pilot periods relating to the education programmes during which information generated was used to refine the programmes and also the manner of their evaluation. However, there were other areas of significance for these pilot evaluations, ones which often overrode many of their other uses.

First, performance and impact assessments as part of long pilot periods came initially as a surprise to many within FoodTransit in relation to the purpose of these assessments. This was very much given the fact that up until this point, most assessments had been based around participant numbers, and this permeated many of the frames of reference of those that similarly measured items such as food volume measures and meals. Employee 10, who was involved in the pilot evaluations of these programmes, describes the following:

“I think it took me about six months even to change some of those internal attitudes from... staff here at FoodTransit, who thought... in a year’s time, I should be able to offer Programme A to like, 100 agencies and why couldn’t they deliver Programme A with... 50 different clients of theirs and... can’t they [programme participants] all change their eating behaviours by the end of eight weeks... That was a real sensationalized view of what a nutrition programme could achieve and it’s been a real challenge to bring reality to that... saying... little changes are actually quite significant in the community group that we’re working with... I think [they were looking for] quantity [and] just assumed that that would be a good quality change as well”.

Due to these realities, therefore, a lot of performance and impact assessments of the nutrition programmes attempted to not only improve these programmes but also to justify their existence. This is further described by Employee 3:

“It can be hard... because there can be tensions within the organization about who gets the funding and where... Why would you employ another dietician or why would you fund a PhD [researcher] off in la-la land when we need a bloody cool room?... often [using performance and impact assessments] is how I justify, explain my work” [Employee 3].

Second, adding these nutrition education programmes and seeking to measure their performance and impact also related to how FoodTransit communicated with external parties, for example, financial donors. In parallels with the SROI exercise, the main purpose of this was to communicate a particular understanding of FoodTransit’s impact to donors, and in so doing, raise the organization’s profile. As Manager 1 discussed:

“...the reports [impact and performance measurement reports of nutrition education programmes] we certainly use for advocacy and credibilityto raise our credibility as an organization. Say this is what is going on – we are measuring the impact of our work, we’re really focused on asking bigger questions about what we’re doing. So it was a ‘credibility of the organization’ and advocacy tool as well as being able to put on the desk of potential

supporters, funderspeople who are engaged, staff, volunteers – to say here’s what we’re doing”.

In this sense, changes in the significance of performance and impact assessments centred around using these assessments to create mindsets and form views not necessarily based on the content of the assessments. The significance of the SROI measure or pilot evaluations of the nutrition education programmes had little to do with the impact story represented within them but in what these measures and assessments said about FoodTransit as an organization. Therefore, as Managers 1 and 2 described, the importance of performance and impact assessment was not in capturing the totality of FoodTransit’s impact and making this known, but rather in significant trial and error regarding what these assessments could signify:

“there’s a lot more opportunity and a lot more varied ways of understanding what are these programmes really doing, beyond just an intake of fruit and veg or an increase in knowledge or skills....we haven’t had a template to follow. We’re not a business model related to an industry that existed before...so we’ve had to develop, create and innovate all the way. So we’re constantly evolving. So therefore, we have to adapt to that evolution..”

“...it’s not realistic to say that we want a monitoring and evaluation sort of framework for the whole organization to look at the totality of what we do. We do need to break it down... you have to start off with a kind of a hypothesis... let’s try this out, let’s kick this around and see if it works... we’ve got to trial it”.

The aim was not to create a holistic account or representation of FoodTransit’s impact. Rather, it was to provide information that would allow the organization and external others to move forward in their understandings of impact information and attach different significance to performance and impact measures. In this sense, FoodTransit attempted to portray performance and impact assessments as important not in terms of their content and focus, but rather the pervading focus of these assessments on being able to tell an “anticipated something”; a ‘something’ presently unknown but to be attained. Interviewees recounted that this led to an observable change in accountability relationships both within and external to the organization, as described in the next section.

Interactive and altering effects of performance and impact assessments

The alternative directions for performance and impact assessments within FoodTransit had the capacity to interact with, and in some ways, alter the nature of accountability relationships within and surrounding FoodTransit. These assessments were often initiated to alter discussions of impact information and its significance. Such discussions frequently had little to do with what the assessments communicated about impact. For example, although the SROI exercise clearly represented an attempt to communicate impact, it often failed in its

ability to represent it usefully. Nonetheless, SROI opened up conversations regarding impact with donors. These conversations had little to do with what the SROI measure itself represented or communicated about FoodTransit's impact. However, they allowed both FoodTransit and donors to learn more about each other, and to come to understand various issues in relation to impact. As Manager 2 described it:

"...it's [SROI] a great way to get feedback... having conversations with ShopRite... with our financial donors... I think that is almost more valuable than the number that you come out... Because you're engaging, you're finding out what do donors want, what's the value to them of working with FoodTransit? Of course it's about building on that and saying "Okay, well how can we actually increase that?" [Manager 2].

As such, apart from providing a source of innovative, differentiated impact information, SROI, along with other performance and impact assessment tools, engaged with stakeholders with regards to creating new understandings of how impact information could be understood. Renewed understandings of what impact and performance information within FoodTransit actually signified had a number of distinct outcomes. Despite an initial deference on behalf of external parties to authoritative discourse surrounding accountability, the change in emphasis with regard to accounts of impact and performance within FoodTransit brought these external stakeholders on 'a journey' [Manager 1] to new understandings. The information was to facilitate conversations surrounding the meanings and implications of performance and impact information. Rather than the measures being important in their own right (for example, highlighting the scale and reach of FoodTransit's operations through volume-based measures), importance was placed on the data as a means of bringing various parties together, and engaging in depth around issues, as Employee 3 described:

"Here's what we can know based on our resources, based on our best efforts... you know how you got to where you got to and can revise it... [now you as donors can] sort of help us name up how it is that we're going to achieve these kind of big objectives."

Performance and impact information became implicated in broader discussions of accountability, particularly how external stakeholders themselves were responsible for their actions. For example, the provision of food volume measures allowed FoodTransit to construct meanings with ShopRite in relation to achieving what were once alternative hypothetical narratives relating to waste reduction goals:

"I think that by us [using this data has the effect of] educating huge corporates like ShopRite on how they can change their processes only slightly educating them on how simple it is to reduce their waste and then help people in need at the same time whether it's corporates, government, or other volunteer organizations just being led by FoodTransit into how they can all work together quite well to come out with a much better outcome than before, that's definitely demonstrating that we're trying to have those three main groups work in harmony

to help each other out and have that whole shared value equation work in a positive way” [Employee 8].

Here, a recounting of food volumes had the effect of not merely showing the value of donating food to FoodTransit, but also how behavioural change by donors themselves can lead to the realization of certain proposed impact narratives. In this manner, FoodTransit, through various performance and impact accounts, sought to encourage a shared ownership and accountability approach to their operations rather than simply seeking to represent the impact of their activities through chosen measures. By doing so, FoodTransit was able to strike a balance between the types of information it communicated to donors, as Employee 5 noted:

“KPIs are wonderful when you can go to governments or funding bodies and say guess what, we moved 60 tonnes of food to this area in this particular time. I think an astute funding body will then need to ask the next question, well OK what happened to that food? ...Then you can start to bring on other things like well, not only did we deliver a whole lot of food to the community ...but we also got involved ...in the development of community gardens and the delivery of those two [education] programmes ...I don’t think any government or funding body would not listen seriously to those types of arguments. So I think this is where we’re starting to see the balance here”.

Gradually, this appeared to have the desired effect of encouraging an appreciation of the importance of viewing performance and impact information somewhat hypothetically, with a strong element of trial and error. Reflecting on her involvement in impact assessment, Employee 3, for example, describes her role as follows:

“I may be reframing or trying to clarifywho are we making this impact on and maybe a little bit of the why (I’m not too concerned about.... measuring the size of the problem. We know it’s there. Let’s crack on with doing something about it), but yeah, who is it and what is it and when does ithappen? Just sort of a hypothetical....”

FoodTransit and external parties came to see performance and impact information not in a representative sense, but as part of broader conversations. As Manager 1 describes:

“There’s a couple [of donors that] we’ve got really good relationships and have had great support with, because they get it... they understand what we’re doing, they believe in the cause... they trust us and they want to give us that little bit of freedom to test and try and know things may or may not work, knowing that ultimately, we are heading in the right direction and do as much good as we can... If you have the trust and relationship with the donor... you’re taking them on that journey as well. So they buy into what you’re doing. They trust and believe that you’re doing the right thing and that gives you a little bit more freedom with the metrics.”

It was felt that as FoodTransit had progressed in seeking to think about impact and its significance differently to that embodied within authoritative accountability discourse, so too had its donors. The implications of our findings are discussed in the next section.

Discussion

Studies in relation to dialogic accounting have been diverse in nature. Many highlight how monologic forms of accounting have acted to silence certain voices and privilege others and, therefore, mainly emphasize the repressive nature of 'mainstream' accountings within institutional settings (Gallhofer et al., 2015). These studies focus on establishing dialogic accounting as a credible and noteworthy alternative (see for example, Macintosh & Baker, 2002; Brown, 2009; Brown & Dillard, 2013). Here dialogic accounting is seen as important in surfacing alternative subject positions, those that represent the remainders from authoritative discourse; that is those that have been excluded and ignored. Studies, therefore, advocate for the inclusion of polyvocal and alternative ideological standpoints, even if there is an acknowledgement that these subjectivities are contingent, emergent and open to contestation.

We find that similar to Brown & Tregidga's (2017: 16) doubling practices, accounting texts that are enmeshed in authoritative discourse (in our case, accountability practices) can be re-appropriated or re-framed so that "they are saying something else entirely" about the present and future. This is akin to Bakhtin's (1981: 427) assertion that "a word, discourse, language or culture undergoes 'dialogization' when it becomes relativized, de-privileged, aware of competing definitions for the same thing". In an effort to shed more light on how this occurs in practice, we draw in detail on Bakhtin's (1981) dialogic theory and show how a subjunctive view of accounting enables this "discursive evolution" from authoritative to internally persuasive discourse (Hsu & Roth, 2014).

Bakhtin (1981, 1984, 1986) highlights a world that is unavoidably and inherently dialogic; a world in which its constitutive elements – including accounting reports - are always contingent and open to contestation, where the various possibilities embedded within them often remain as possibilities but are no less important or relevant to organizing processes of resistance. We demonstrate here that this occurs through an evolution from authoritative to internally persuasive discourse by recognition of the subjunctive possibilities embodied in and derived from accounting information. Reports received in subjunctive mode generate particular understandings, not as a particular account of fact, but as "a possibility or an aim, or calls it into doubt or denies its reality, or expresses judgement on it" (Howells, 2001: 144). Therefore, characteristics such as "doubt, possibility, necessity, desire and future time" are expressed by a subjunctive view of accounting (Arend & Sunnen, 2016: 2907). In our study, we find that dialogic accounting produces new visibilities in terms of future subjunctive realities which may not be desirable, well-informed or even viable, yet nonetheless are powerful in allowing us to

intervene in current organizing processes (and deal with the consequences of day-to-day authoritative discourse) with purpose and creativity. We, therefore, demonstrate the surfacing of subjunctive realities which are not merely *open* to contestation but, *embody* it and use this contingency to intervene in current circumstances with purpose.

In this sense, we find that accounting reports can contain a certain amount of “surface reportage” of particular events or activities but they open out into social gestures where users are invited to imagine alternatives to what is embodied within these texts (Howells, 2001: 147). Furthermore, we find that accounts regarded in this subjunctive mode - in their simultaneous ability to exist outside of, and speak back to, ‘official’ discourse in carnivalesque moments of exchange (White, 2014) - have the potential to be part of acts of resistance and change (Koczanowicz, 2011, 2013; Roberts, 2004). These findings are now discussed in detail within the context of our empirical study.

Discursive evolution to internally persuasive discourse

Within FoodTransit there was a large volume of mismatched and fragmented sources of performance and impact information. Different metrics – food volume measures, participant numbers, narratives within surveys and SROI exercises – all reflected the various aspects of FoodTransit’s operations and there was no coherent framework to draw these disparate understandings of performance and impact together. However, the narratives created by these fragmented renderings of performance and impact were not seen as digressions from or ‘side stories’ to an overall view of FoodTransit’s impact; rather, they were integral to how the ‘story’ of impact was formed (Shields, 1993).

When FoodTransit was founded and beginning to grow, redistribution of food to welfare agencies was seen as an appropriate and helpful response to growing food insecurity. The more food that was redistributed, the greater FoodTransit’s impact would be. Performance and impact information based on food volume measures sought to reflect this by highlighting the scale of FoodTransit’s distribution services. However, over time, many employees began to express dissatisfaction with these metrics’ representativeness. Some believed that they reflected an increasing need for food relief, rather than capturing progress towards FoodTransit’s goal of tackling food security. Therefore, gathering information on food volumes prompted a debate on whether the impact of FoodTransit lay in the fact that it was efficient in food distribution or whether it was instead interested in longer-term impacts. This led to revised understandings of the significance of food volume measures; a recognition that these

measures perhaps actually reflected the problem the organization was seeking to address or at best represented a short-term solution.

As such, measures of performance and impact within FoodTransit were taken apart, doubted and denied as a basis for reality (Howells, 2001) in an “operation of dismemberment” (Bakhtin, 1981: 23). They created a basis for dialogue¹⁴ and exchange amongst organizational actors in the context of uncertain or disputed objectives (Burchell et al., 1980). This allowed actors to develop an appreciation of what the measures represented, critique their representation of FoodTransit’s impact, and imagine alternative realities where impact might be represented differently (Li & McKernan, 2016; Toulmin, 2003) or, as happened over time, allow the notion of representation itself to be questioned. In this sense, the internal persuasiveness of performance and impact information was not in its ability to create a holistic account or representation of FoodTransit’s impact and compare this to a predefined template or business model. Rather this information was used to understand current circumstances and enable actors to intervene in those circumstances purposefully (Lawson, 2001). Therefore, we found that a focus on *subjunctivity* within FoodTransit was rooted in the organization’s formal performance and impact assessment practices. This meant that these practices, in providing particularity to possible accounts of performance and impact, provided the ‘structural axis’ or ‘raw materials’ (Hirschkop, 1986) for a subjunctive understanding of different dialogic worlds, and were essential to ensure the organization and its stakeholders did not ‘lose’ themselves in the unstructured nature of these worlds. This is described in more detail in the next section.

Creation of subjunctive realities

Within FoodTransit, we saw the creation of numerous subjunctive realities that allowed the organization to consider the nature of its performance and impact. Reflecting the inevitable openness and possibility of the world (Bakhtin, 1981), the organization embarked on activities and thought processes that actively imagined alternatives to the status quo and the accountability pressures within the food security sector. Although the sector had become interested in impact, our study showed that this still often manifested itself in preferences for tangible, quantifiable and essentially ‘representational’ outcomes (Riely et al., 1999). Examples of imagined futures, therefore, related to longer-term impacts including the

¹⁴ We use the term ‘dialogue’ here in its more colloquial sense, in terms of engaging in conversation and collective thought processes.

attainment of food security for all Australians, reduction of waste by food donors, reducing the need for emergency food relief, and ultimately putting FoodTransit out of business. The most notable example was the latter - the goal of putting the organization out of business. The logic behind this goal was an increasing realization that growing the food redistribution aspect of FoodTransit was problematic for two reasons: first, it perpetuated the problem of food insecurity and, second, it did not allow a focus on tackling the root causes of food insecurity; both of these representing longstanding criticisms of NGOs in the food security landscape (Booth, 2014; Warshawsky, 2014, 2015). Putting itself 'out of business', however, was not a goal FoodTransit seriously aimed to work towards; indeed, it wasn't even a goal that organizational actors necessarily saw as legitimate. For example, the inconsistency between reporting on and measuring (increasing) food volumes, and aiming to reduce food movement to zero, was noted. There was also a recognition that measuring progress towards going out of business was difficult.

Consistent with Bakhtin's dialogic world of openness, the goal of going out of business was a mere possibility, and, therefore, uncertain, perhaps even undesirable. Furthermore, this immeasurable objective could not be reflected in the organization's current performance and impact assessment tools. Yet, similar to Brown & Tregidga's (2017) doubling practices – where authoritative discourse offers the possibility for re-invention and appropriation through an attentiveness to the ambiguities of its rules and methods - these performance and impact tools did initiate discussions regarding subjunctive objectives of this kind. Therefore, similar to SAMs and other forms of counter-accounts, performance and impact measures in FoodTransit were not used for their ability to 'represent' reality, but to provide an alternative starting point for discussion in which 'something' could be generated from a space of possibilities, a process that proved more useful than the accounts of performance themselves (Bebbington, Brown & Frame, 2007; Bebbington & Gray, 2001). Presenting alternative subjunctive realities to FoodTransit's focus on ever-increasing growth focused the attention of actors within and external to FoodTransit on the problems of growing food-volume measures in terms of perpetuating food insecurity at the expense of tackling root causes. Situating the organization temporarily and hypothetically within these frames of reference allowed multiple stories to emanate from the organization's performance and impact narratives (Cooper & Morgan, 2013) and the construction of "what if" imaginings, rather than "what is" understandings, of impact (Howells, 2001).

In this sense, the unfamiliarity and incommensurability of being put out of business in relation to current meaning-making in performance and impact exercises, allowed FoodTransit to use

this 'alien subject' (Bakhtin, 1981) to decipher and contemplate its focus, and how operations might be conducted differently going forward. This ability to construct and interrogate subjunctive realities within FoodTransit allowed a retreat to its core focus of food insecurity and a reconsideration of it. Over time, the organization was able to use these reflections to move towards a greater focus on addressing root causes of food insecurity, for example, through the operation of its nutrition education programmes. Additionally, this was accompanied over time by a reduced focus on the business-oriented discourse represented by volume-based measures of movement of food. Analysing subjunctive realities allowed actors to constitute performance and impact measures, and current circumstances by what they were not (Brown & Dillard, 2013) and made this focus 'present' in further performance and impact discussions. We show, therefore, that although accounting information frequently creates patterns of visibility (Burchell et al., 1980), it also highlights invisibilities and this too has the effect of shaping organizational practice. In this sense, the invisible – in this case, the subjunctive - may have been an impulse, but it led to explicit and demonstrable organizational outcomes (Stewart, 2013).

In this manner, we find that subjunctive realities often do not represent aspirational goals, the likes of which organizations might traditionally monitor progress towards. Nor do they rest on an illusion of *shared meaning* among a variety of organizational actors. They did provide frames of reference, however, that allowed their *shared usage*. In particular, the ambiguity and contingency of subjunctive realities allowed organizational actors to make sense of FoodTransit's current position and contemplate how they might intervene to change its circumstances (Lawson, 2001; Seligman & Weller, 2012).

Resistance and transformation

Traditional NGO accountability requirements, where NGOs report their impact to, for example, financial donors, typically centre on essential imperatives of quantifiable, tangible understandings of performance and impact (Hall, 2014; O'Dwyer & Unerman, 2008). The nature of these reports suggests a world awaiting discovery, one that can be charted, described and, in part, known (Lawson, 2001), yet the subjectivity of such accounts is rarely recognized (see Brown (2009) and Macintosh and Baker (2002) for a discussion of monologic accounts). FoodTransit was not immune to the authoritative discourse of such accountability pressures. Indeed, at times during its growth trajectory, the organization felt them acutely, for example, during the initial stages of establishing its credibility within the welfare field. It

responded to these pressures in a variety of ways including the collection and dissemination of quantified simple measures of impact relating to, for example, food volume measures and participant numbers within nutrition programmes.

As highlighted previously, early resistance to authoritative discourses of accountability manifested itself in a desire within FoodTransit to interrogate its existence and its role within the welfare sector. Internally, the organization began to relate the significance of performance and impact information (most frequently prepared to appease authoritative accountability pressures) to subjunctive realities, rather than the technical, literal or representational meaning of the information presented by these measures. In this sense, we find that the creation of subjunctive worlds does not attempt to replace authoritative discourse, but allows alternative subjunctive discourses to inhabit the same time and space as, and relatively unencumbered by, the struggles and pressures associated with authoritative discourses of accountability. Therefore, we show here that a simultaneous participation in the subjunctive space of a “what if” world (and a rejection of the importance of the “what is” meanings embodied in authoritative discourse) allows some shelter from the problems of accountability, for example, those which prevent organizations from thinking about complex social missions (O’Dwyer & Unerman, 2007, 2008).

Furthermore, we find that in viewing performance and impact assessment in this way, FoodTransit was not only able to co-exist with and shelter from authoritative accountability arrangements but also *engage* with them. Here we found a role for performance and impact assessments as “...mechanisms around which interests [were] negotiated, counter claims articulated and political processes explicated” (Burchell et al., 1980: 17). For example, the engrained preferences of FoodTransit’s food and financial donors for tangible measures of growth and scale led to a growing dissatisfaction that such measures increasingly did not align with the organization’s welfare mission relating to tackling food insecurity. This led to a desire to disrupt these accountability arrangements and motivate different understandings of performance and impact information among external parties (Howells, 2001). An example of this was the conduct of SROI exercises that attached a dollar value to the impact of FoodTransit’s services. The SROI metric was used not simply in terms of portraying the monetary value for FoodTransit’s services, but to initiate an appreciation among external stakeholders for the value and importance of thinking about FoodTransit’s impact in new and creative ways. The power and significance of this metric was the way it prompted others to think about impact differently and contribute in a more engaged way, with the actual outcome or measurement technicalities (and problems thereof) of the evaluation being somewhat

inconsequential. In this sense, mutual learning processes emerged not from ideological differences but on subjunctive renderings of the future. The same was true in relation to the performance and impact reports that were generated by the nutrition education programmes, which were released to improve FoodTransit's credibility as an organization interested in creating a future of long-term social change.

This represented the beginning of a change in, and a reshaping of, the social order of accountability relationships at FoodTransit (Coonfield, 2009). Previously, it had simply been a matter of providing performance and impact information in anticipation of food and financial donors' preferences. Over time, it transitioned to greater engagement between FoodTransit and external others with regards to how impact could be understood. In this sense, we see the potential for resistance in the dialectic between formal texts and social gestures (Koczanowicz, 2011, 2013). Bakhtin (1981) recognizes such outcomes in claiming that objects such as texts are in dialogic relation to the rest of the world, they do not simply tell a story about the world but demand a response in various forms that enriches and elaborates meanings attached to them. As such, the formality of the performance and impact measures within FoodTransit opened out into the enactment of particular social gestures (Bakhtin, 1981).

This finding is very much in line with pragmatist perspectives in which accountings 'of the establishment' are said to have the potential for emancipatory dimensions (Gallhofer et al., 2015). By attempting to facilitate thinking and discussion surrounding subjunctive organizational realities using performance and impact information as a basis, FoodTransit was able to create these possibilities for change. Within NGO spheres, a greater emphasis on impact (as opposed to outcomes) has been a persistent priority. Yet within this context, authoritative discourses of accountability have long been seen as a way of measuring an assumed to be known impact. Particularly in the food security sector, the problematics of measuring long-term impact have led to a situation where impacts are often narrowly defined and confused with programme outcomes (Holley & Mason, 2019; Riely et al., 1999). The intervention of FoodTransit in this engrained ritual ruptured its 'naturalness' and unproblematized nature (Brown, 2009; Brown & Dillard, 2013). This, in turn, allowed a more fluid contingent understanding of both impact and the traditional principal-agent function of accountability with FoodTransit having more agency and voice in effecting mutual learning processes between it and its donors (Bebbington et al., 2007b). This manifested itself in an implied invitation to external stakeholders to imagine particular worlds within which actions, performance measures and accountability arrangements might be construed differently.

Many interviewees spoke of the trust built between FoodTransit and external stakeholders, which represented a fundamental change from the previous authoritative regime of accountability. In addition, interviewees perceived that this created self-altering effects amongst these stakeholders as they developed a growing appreciation for performance and impact assessment's role in motivating and prompting a consideration of subjunctive realities. Furthermore, interviewees felt that these stakeholders began to understand the trial and error orientation of many performance and impact studies.

However, it is important to note that the resistance discussed here represents but a 'moment of resistance' and not a complete denunciation of the accountability requirements embodied with the food security sector, or the NGO sector more broadly. Specifically, the actual requirement to provide an account of impact for donated funds was still very much adhered to and actioned albeit in a more fluid, engaged and flexible manner. In this sense, carnivalesque styles of engagement (Hardy, 2006) are often but temporary spaces in a world that is indeterminate and unfinalizable (Robinson, 2011). What was resisted, however, was the linking of such accounts to the market and business-oriented terminology associated with tangible, measurable and easily accessible information of performance and impact which mostly related to an appreciation of the growth and scale of FoodTransit's operations, and a resulting sense of 'value' from funds donated. Resistance here manifested itself in a desire to engage with these measures, relativize and de-privilege them (as opposed to seeking to improve their 'representational' qualities), and ultimately infuse them with an alternative, more internally persuasive, significance, specifically their ability to surface subjunctive realities (Bakhtin, 1981). Therefore, these moments of resistance resonate strongly with Gallhofer and Haslam's (2019) contention that emancipatory actions tend to progress along a continuum in which tools such as accounting, at any one time, are multi-dimensional phenomena which can encompass both emancipatory and repressive elements.

In summary, our findings allow us to appreciate that dialogic accounting can afford not only moments of freedom from authoritative discourse, particularly in an institutional setting, but also enables organizational actors to transition from this discourse to an internally persuasive one in which possibilities for alternative futures can be contemplated with purpose. We found that attaching subjunctivity to FoodTransit's performance and impact reports represented a way of surfacing the unfinalizability and contingency of the world, allowed organizational actors to intervene in this world with purpose and intent, and brought about moments of resistance to authoritative discourse and an engagement with those that might have historically perpetuated it.

Conclusion

In this study, we contribute to long-standing research that investigates how accounting becomes purposive in practice and gains legitimacy through working practices (Burchell et al., 1980). Through case study research within FoodTransit, we sought to study accounting in the contexts in which it operates, and how it intersects with other organizational practices and processes (Hopwood, 1987). Yet we also sought to go beyond this body of literature. According to Roslender and Dillard (2003: 337), research of this kind is mostly said to have “a strong affinity with an interpretivist approach to sociological enquiry, and to be relatively uncritical in emphasis”. Likewise, Hopper and Bui (2016) claim that much of the management accounting research that draws on Burchell et al. (1980) seeks to examine the ways in which accounting gains legitimacy through working practices as a means of solidifying management control, frequently in support of organisational ends and corporate agendas. In contrast, by employing a methodology consistent with Bakhtinian understandings (Frank, 2005), we sought to place our study in a somewhat wider sphere of critical thought regarding the roles of accounting within society. In particular, we sought to look at how accounting gains legitimacy in the context of authoritative discourses that can be embedded within organisational practice, such as discourses that have promulgated accounting’s representational abilities. In showing the ways in which accounting can be implicated in reacting to and resisting such circumstances, we also link to what is broadly termed enabling (Roslender & Dillard, 2003) or emancipatory accounting research agendas (Broadbent & Laughlin, 2001; Gallhofer & Haslam, 2003, 2019).

In particular, we investigate the role of dialogic accounting in processes of resistance; a role that perhaps was not envisaged by those who make foundational and essentialist claims about the function of accounting (Burchell et al., 1980). We posit that dialogic accounting has the potential for acts of resistance in mundane day-to-day organizational-based situations where contingent realities are surfaced, not only as a means of giving voice to the minority, but also to use such realities as an important means of imagining future alternatives to current circumstances. Therefore, we also contribute to previous literature on accounting and resistance (for example, Ezzamel et al., 2004; Gallhofer & Haslam, 2019; Masquefa et al., 2017) by proposing that an explicit recognition of the subjunctive role of accounting texts, particularly within institutional settings, can be instrumental in allowing for and enabling moments of resistance. Furthermore, we propose these findings to be important to

understandings of dialogic accounting. As Ball (2007) highlights, focusing only on organized forms of actions – such as social movements – can risk missing these more discrete and tacitly organized, yet no less effective, institutionally-based forces.

We do, of course, recognise that our findings perhaps run counter to those of a more radical disposition that seek to cultivate an insurgent sensibility. Proponents of such a disruptive and transformative stance exhibit an indifference to institutional settings as they see authoritative discourse to always be associated with repressive power. Therefore, they see any attempts to engage with authoritative discourse to be in danger of co-optation by such discourse or ultimately re-enforcing the status quo (Archel, Husillos & Spence, 2011). In the context of FoodTransit, there was no critical engagement with the role of neoliberalism or power relations and their role in creating the conditions for food insecurity, and no attempt to politically organise those living in food insecure conditions so as to demand their rights. Indeed, in comparison to the propositions of prior dialogic accounting studies (Brown, 2009; Brown & Tregidga), we saw little evidence that FoodTransit at the time of our study attempted to incorporate multiple external viewpoints or perspectives – for example, that of food aid recipients – either on the concept of food security or organisational understandings of performance or impact. Whilst acknowledging such viewpoints, we believe our case study does show, however, how moments of resistance can be small, gradual and at face value, insignificant, yet nonetheless powerful. They work with the ‘messiness’ of lived reality and proceed in a necessarily slow, elusive and difficult to gauge manner given the day-to-day consequences of authoritative discourse (Bebbington et al., 2007b; Meyerson & Scully, 1995). Combined over time, however, and invoking viewpoints that promote more nuanced and fine-grained approaches to societal change (Bebbington & Fraser, 2014; Gallhofer & Haslam, 2019), these moments of resistance can amount to the beginning of a movement, a backlash, a counter-force and the cumulative power of ‘small wins’ (Ball & Seal, 2005).

In this manner, we show how accounting texts relating to performance and impact within FoodTransit gradually moved along a continuum from being received in authoritative mode to internally persuasive mode and how, as a result, resistance to an authoritative discourse of accountability was created and maintained. In this sense, we agree with previous NGO accounting literature (for example, Agyemang et al., 2017) that NGOs, as political actors, do not always blindly accept the authoritative forces of destructive accountability. While not denying the real and pervasive realities of hierarchical and upward accountability pressures, our study shows the organizational spaces in which NGOs can shield themselves from these pressures and this is where relatively formal, static and narrow delineations of accounting

information can legitimately and usefully give rise to resistance, transformation and change (Gallhofer et al., 2015; Li & McKernan, 2016). In this sense, our study is in line with the increasing pragmatic approach to resistance in the literature where the dichotomy between repression and emancipation is rejected and, as a result, revolutionary emancipation from authoritative discourse is not always the immediate focus (Gallhofer et al., 2015; Hoy, 2005). We do propose, however, that it is possible that when complemented with exposure to the alternative voices embedded in, for example, counter-accounts – so as to fully embrace a multitude of dialogic possibilities (beyond subjunctive futures) – the ‘small wins’ and beginnings of resistance can move more towards this revolutionary temperament. Otherwise, an organisation in the long-term can be restricted in relation to the scope of alternative dialogic perspectives it can draw on in its newly dialogized space of possibilities.

Like any study, our study suffers from a number of limitations. Most notably, we were unable to gain access to the direct beneficiaries of FoodTransit’s work nor its donors. We do not see this as being entirely problematic, however, as our focus was on how organizational actors in an NGO viewed accounting information, what about the way they regarded it induced them to attach an altered significance to it, and how this mobilized a movement from a dominant authoritative discourse to one that was internally-persuasive. However, future NGO research could seek to include the voices of beneficiaries and perspectives of donors. Second, our case organization was one which had limited reliance on government funding. While we believe that our findings would be applicable to organizations that rely heavily on government as a source of funding, we recognize that to some extent, this is an empirical question, and so further research could consider this issue in more depth. Similarly, while we have no reason to believe that our results would not hold across other settings, further research could also consider the role of resistance to authoritative discourses in settings that are highly stratified, such as in the case in Martinez and Cooper (2007).¹⁵ Finally, as is the case for all case study research, we were only in the organization for a finite period of time. Taking a Bakhtinian perspective that everything is unfinalizable, we recognize that there is always the potential for new understandings to emerge after researchers have left the field.

We believe that the implications of our study point to the importance of considering the political nature of identity. If moments of resistance and/or transformation are to be increasingly possible, fostering political identities and a new concept of the political subject will become a necessary condition (Koczanowicz, 2013, 2015). Brown et al. (2015: 638)

¹⁵ We thank an anonymous reviewer for this suggestion.

highlight the need for individual and collective identities that encompass a capacity for critical reflexive agency which would allow a “deep questioning of paradigmatic assumptions, and a re-framing of how one perceives the world and relations with others, ... [a] generous engagement with difference ... [and] established groups mutually engaging their commonalities and differences”. Attention needs to be paid, therefore, to the “responsibility” (Norval, 2009: 307) of subjects if they are to embark on the arduous work of resistance to authoritative discourse (Brown & Tregidga, 2017). Several authors (see for example, Bebbington et al., 2007b; Brown & Dillard, 2013; Brown et al., 2015; Wingenbach, 2011) question what institutional and extra-institutional structures might enable such identities to emerge and flourish. Furthermore, in recognizing the contingent nature of the world, we also wish to highlight the contingent nature of identity, agency and subjectivity. This points to the difficulties in conceiving of actors as unified selves’ and the importance of instead understanding the *emergent* nature of identities that are not yet fully formed or developed (Brown, 2009; Brown & Tregidga, 2017; Norval, 2009). We believe that understanding these political identities would expand our investigation in this paper of the self-altering consequences of dialogism and present a powerful focus for future study.

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Appendix: List of interviewees

Interviewee	Job Title	Duration (minutes)
Manager 1	Manager, R & D	60
Manager 1	Manager, R & D (second interview)	60
Manager 2	CEO	45
Employee 1	Volunteer and Agency Relationship Manager	40
Employee 2	Program Coordinator	30
Employee 3	Research Officer	50
Employee 3	Research Officer (second interview)	75
Employee 4	Fundraising Coordinator	60
Employee 5	Food Program Manager	40
Employee 6	State Manager No. 1	60
Employee 7	IT systems and applications developer	40
Employee 8	National Key Account Manager - Shop-Rite	60
Employee 9	State Manager No. 2	90
Employee 10	Nutrition Programs Manager	40
Employee 11	State Manager No. 3	50
Employee 12	Finance Manager	50
Employee 13	National Operations Manager	40
Employee 14	State Manager No. 4	35