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# The Social Life of a Social Report

## The Case of Vodafone

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**Summary** – Abstract – 1. Introduction – 2. Research questions – 3. Theoretical approaches – 4. Research design, data and methods – 5. Limitations and validity – 6. *Drawing* things together – 7. Findings – 8. Conclusions.

### Abstract

This paper explores the metaphor of text as ruling relations (Smith, 1990), set within the context of longstanding problems in social theory about agency and object. Materials from an ethnographic interpretive case study of the Vodafone social report are used to show how the design and the production of this report are socially constructed and how the manu-fact-uring<sup>1</sup> of the report structures people around it. Theories of textual and graphical analysis are evaluated in making the report more of a fact, more persuasive in its nature and more authoritative in its population by the Other. Actor Network Theory (ANT) frames the research strategy while it is recognized that ANT cannot be ‘applied’ to the research itself (Latour, 2005).

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**KEY WORDS:** sustainability reporting, texts, representation, social and environmental management, actor

### 1 – Introduction

While most of corporate social and environmental accounting research (CSEAR) de-fines social reporting as a process of communicating the social, ethical, and environmental consequences of economic action of an organization to particular interest groups within

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<sup>1</sup> By mirroring the root of some words in this work, I would like to draw attention of the reader to the actual meaning the term bears, e.g. *finis* from Latin means “an end”, “a border” while *de-* means “reduce”, “out of”, “make” etc. Thus, *de-fine* means “draw a border”, “delimit”, “black-box” (Quattrone, 2006).

society or society at large, notwithstanding asserting that corporate social reporting is “neither precisely definable or systematic activity – nor it is likely to become so in the absence of detailed regulation” (Gray *et al.*, 1996). I would like to re-examine the latter claim in the light of the recent developments in the field.

Presently (2006), regulation is established in detail but remains voluntary (GRI, AA1000 standards). Stakeholder, legitimacy, and political economy theories are the three main theories that have emerged to explain and define corporate social reporting.

The last facet of Gray *et al.*'s claim is still left hanging in the air as CSEAR literature examines the forms that reporting should take and why reporting is undertaken but not either it is a systematic activity or not. Nevertheless, research has focused on the examination of the annual reports and other separate reports of the largest companies, a tradition which I would like to develop here by focusing on the social life of the Vodafone Social Report.

As Quattrone (2000) suggested “the author can't explain his epistemological background because he is that epistemology...The only thing that the author can be asked to do is to explain where he (sic?) thinks his proposal arises from, relating his work (and life) to the subjects he is looking at”.

Before entering the field, I was interested in the intrinsic value of a social report as a “communication tool” because generally research on CSR is largely affected by the websites where one can print out social reports and receive the most information. Additionally, the impact of social reporting seemed intriguing. But while following the Actor<sup>2</sup>, I engaged in the process of reporting myself and this is how the interest in the internal organization of the report became a priority.

## 2 – Research Questions

To answer the questions raised in the field, where it is widely recognized that social accounting *must* work – the only question is *how* (Power 1994, 1997; Gallhofer & Haslam 1997; see also Mintzberg 1983), one needs only to know *how the report is produced*. Who constructs it and from which data? How are decisions taken on what to include and not to include in the report? How are responsibilities for the sections divided, if they are? In other words, who is accountable to whom and how does this structure function? How persuasive is the report and what could make it better? What does the organization of

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<sup>2</sup> Due to ethical considerations and a research strategy “to follow the actor” (Latour, 2005) I decided to provide anonymity to all *actants except from the Social Report*. The company's name was disclosed after receiving an official consent, the reason for the disclosure being the SR's relationship, certain bias and label by Vodafone. My “gatekeeper” or “sponsor” – Senior Corporate Responsibility Manager of Vodafone - is referred to as the Actor.

today's report tell the reader and how it evolved with time? What happens to the drafts and how standards do impose boundaries, if there are any? What actors are participating in the process of social reporting and how do they communicate? To summarize, I would like to understand what draws *things* together by looking at what *draws* them *together* (Latour, 1986).

### 3 – Theoretical Approaches

Traditionally management accounting research is divided into *mainstream*, *interpretive*, and *critical* (Chua, 1986). Literature review has shown that there is a lack in interpretive studies of social reports. The only truly interpretive management accounting research that can be applied here was found in Boland (1993). This study identified ways in which organizational actors give meaning to accounting texts. Firstly, readers interpret by shifting back and forth between qualitative and quantitative approaches. Secondly, reading involves an assertion and discovery of the self by the reader. Thirdly, readers create their own context within the report in order to make meaning of the report. Lastly, the reader in no sense is an uninvolved, passive recipient of a clear and obvious message that the report is to carry: “management accounting reports mean what readers of them make them mean”. This raised a number of research questions to be explored in the study with the help of an interpretive approach (that is greatly lacking in CSEAR) and the social sciences literature on textual analysis.

Interpretive research seeks to represent and understand the meaning and discourse of members. These two objectives are increasingly important in organizational inquiry. In the textual approach, observations and written documents of the researcher serve as “texts” (Culler, 1981, 1982; Harrary, 1979). S/he seeks to account for how a given text is made meaningful to readers by previous texts and how meaning is created for readers in and by the text. The textual approach is based on two assumptions: that texts have the interpretations of their creators embedded in them (Knorr-Cetina, 1981), and that meaning is actually “inter-textual” where a given text is constructed from, and acquires meaning through its embeddedness in a multiplicity of discourses and texts (Culler 1982).

Several main approaches were considered in this study. Firstly, Dorothy Smith's approach to texts argued that “the actual events are not facts...if something is to be constructed as a fact, then it must be shown that proper procedures have been used to establish it as objectively known” (1990). In 2001 she developed a framework of how texts are essential for the objectification of organizations and institutions and how they exist as such. Her point is that texts are to be seen as they enter people's local practices of writing, drawing, reading, looking and so on. It is not enough to use texts as sources of information about organization, but rather, as they co-ordinate people's activities.

Recognizing the role of texts in the constitution of organization and institution will thus extend ethnographic methods into the objectified, translocal relations of ruling.

To assist in examining this approach I referred to Latour (1986) who gave some instruction how to discover what can “draw things together”. In his opinion, visualization and cognition can integrate the organization. That is, the way in which someone convinces someone else to take up a statement, to pass it along, to make it more a fact, and to recognize the first author’s ownership and originality (Latour, 1986). He claims that “if you want to understand what draws *things* together, then look at what *draws things together*”.

Thirdly, Knorr-Cetina and Cicourel (1981) believe that understanding the formal properties of a text classified as a report requires that we understand the relationship between the text and the reality from which it originates. Through volitional use of such cultural mediators as e.g., writing, speech, graphic design in contexts that validate their use, people potentially experience changes in consciousness through their production of representational and communicative texts (Smagorinsky, 1995a, 1995b, 1997a, 1997b). Smagorinsky and O’Donnell-Allen (1998) provide a conception of composing texts (cultural-historical activity theory) that stresses the fact that this process takes place over time and is subject to continual mediation. Thus, acts of composing take place in a sociocultural *context* that provides constraints; they emerge from the *intertext* of prior genre-based texts and move into an intertext of future genre-based texts. Moreover, acts of composing are enacted through the cultural practices that provide an *intercontext* to guide production (Floriani, 1993) and they emphasize the importance of both *expressive* and *designative* functions of language.

Finally, Tufte’s (1983, 1990, 1997) work on the “world of print and images” - references, tables, columns, photographs, *etc.* without which we can hardly think of what it is to know something, will be assessed in the light of the Vodafone SR. As will be the critique by Knorr-Cetina (1981) that “an image, a diagram, cannot convince anyone, both because there are always many interpretations possible, and above all, because the diagram does not force the dissenter to look at it”. Quattrone (2006), on the other hand, argues that precisely because graphs are so simple they engage. This debate will continue in the chapters to follow.

## 4 – Research Design, Data and Methods

The aim of this paper was to produce an ethnographic account of the life change the social report (SR) is undergoing every year. The term “systematic”<sup>3</sup> framed the research as I assumed social reporting is a systematic process launched by the company to enrol different participants. I believe we may unveil and *make visible* how SR *makes others do things* (Latour, 1986), or in other words, *rules relations* (Smith, 1990) through qualitative methods only. Thus, I innovated and differentiated with research methods by implying the use of the four elements of post post-modernism: feminist post-structuralist theorizing (my gender), postcolonial analyses<sup>4</sup>, Actor Network Theory, and narrative approach to knowledge (Calás and Smircich, 1999). No research has applied the same perspective to social reporting which I believe makes this study significant.

In order to develop a holistic picture of the company’s report, a single case study with “embedded” analysis (Yin, 1994) and an overt role for the researcher were chosen as a general strategy. Vodafone was preferred due to its high rankings in transparency (third in AccountAbility Rating 2005). Secondly, it has undergone several years of practice in publishing corporate social reports. Finally, the report is readily available: anyone can download it from the company’s website.

Subjectivism was informing research as the main theory embedded in the theoretical perspective. The epistemology stemmed from reflecting the Vodafone Report under study. Thus, the paper was populated with other opinions in addition to those of the researcher. Furthermore, the SR itself was given a voice in quotes and was granted a central role. The research commenced with the textual analysis of Vodafone’s SR, a bounded ethnography and open-ended interviews further extended data collection.

## 5 – Limitations and Validity

Research was conducted during the MSc course in Oxford. Preparation took three months, the literature review, fieldwork and writing up each required about two months. Interviews were not recorded on tape but detailed notes were taken. All qualitative data was followed up and used to generate questions to discover core categories and yield theories. Thus, the data presented here partially<sup>5</sup> is based on the individual accounts collected in the field. Additional ethnographic observations may validate these accounts or describe the phenomenon from another angle. Interpretative philosophy which lied behind the methodology used to formulate questions will account for the differences.

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<sup>3</sup> [www.dictionary.com](http://www.dictionary.com): systematic – carried on using step-by-step procedures; purposefully regular, methodical; characterized by, based on, or constituting a system; of or relating to classification or taxonomy

<sup>4</sup> I am originally from Russia which is considered by many to be a developing country.

<sup>5</sup> For a full account see the dissertation.

Positivism has been refuted due to its incapability to provide answers to the questions of “how” (Yin, 1994). The volume of the research was not vast enough to apply statistical measures or mathematical models to its analysis.

The aim of the study was exploratory and descriptive in nature: no hypotheses are offered and none are rejected. This is why the methodology is a qualitative investigation based on interpretive textual and narrative analyses. To make the research findings vigorous, various levels of analysis (individual, organizational, and institutional) as well as methods of inquiry were incorporated into the research design. Thus, triangulation was necessary at the time of the data analysis.

One of the major inherent challenges faced in the field was the researcher-practitioner-consultant conflict. I could not avoid it as interviews with auditors, consultants and practitioners were conducted. To avoid any misunderstandings among us I preferred a ‘civilizing’ role (Dechow, 2006). More specifically, I attempted to utilize a common language with both practitioners and consultants. How crucial this was for the research is aptly illustrated by the remark of the CSR Consultancy Director. Prior to meeting him for an interview, I e-mailed a brief description of the research proposal and theories I would like to investigate. When we met (01-06-2006, London), he commented: “I wanted to rewrite your proposal in a simpler language and forward it to you”.

The case study method, form, and genre of this research is advocated by the major shift of the 21<sup>st</sup> century towards problem-driven research and explanation of *why* in organizational studies (Davis and Marquis, 2005), Eisenhardt’s (1989) conception of building theory from case studies, and Quattrone’s (2006) assertion that “case study is lacuna and its investigation becomes a way of constructing the space, the presence of the absence”. Stone (2001), who published a paper written as a tale/dialogue, argues that “our understanding of accounting complexity would benefit from greater variety in the forms and genres of accounting research, like texts”.

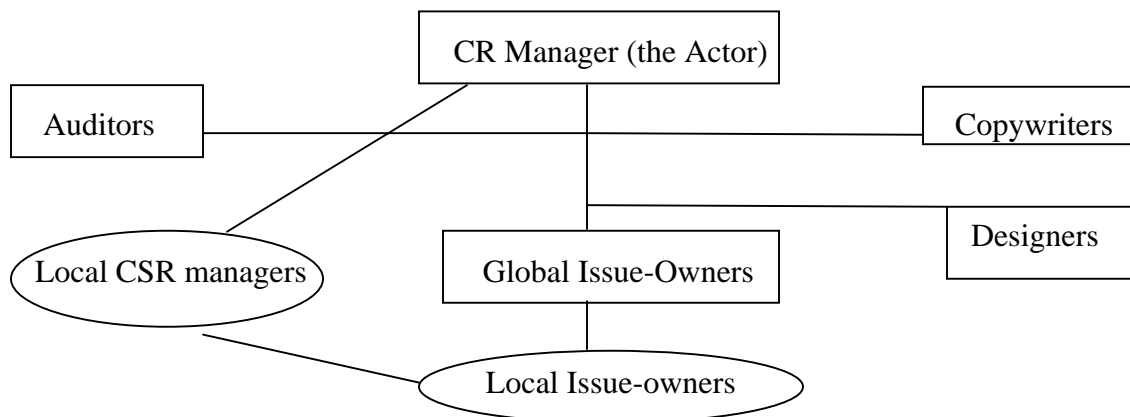
For field research, I followed the Baxter and Chua (1998) guide of the craft of doing field research incessantly demonstrating trustworthiness to enable the emergence of rapport between the observer and the observed. I was not opportunistic in the structuring of my field relationships and it paid off: the Actor/gatekeeper/sponsor arranged interviews with parties involved in reporting on his own initiative. I met people he pointed out (‘following the Actor’) so that I could draw his social network later. My physical presence and analytical distance were accomplished through taking notes at all times. This signalled my *outsider* status while interviewees were made at ease by my refraining from recording their speech on tape.

## 6 – Drawing Things Together

This chapter seeks to understand what can integrate the organization of the report manufacturing based on Latour's (1986) directive from the heading. Materials from a first meeting and first interviews with the Actor and other *actants* were used to describe and illustrate how things are drawn together. The objective is to represent and understand the tribe's meanings and discourse, also to evaluate Gray *et al.*'s resolution that social reporting is "neither definable nor a systematic activity" (1996).

At Vodafone, there is a person responsible for the production of the report, the Actor. There is also a developed system of the so-called "issue-owners" who are accountable for each issue of concern to stakeholders. Issue-owners might be specifically appointed to deal with an issue (e.g. Environmental Manager) or be unaware that they are issue-owners until the issue becomes "hot", affected by them, or drawn attention to by stakeholders (e.g. the Head of Supplier Performance who became an issue owner when NGOs raised the issue of labour standards for the computer industry). Presumably, there should be no conflict in the tasks of the amenable people, but in reality they do collide which raises doubts how feasible it is to remain unbiased and what skills one shall possess in order to sustain double (or triple) identities, e.g. the Actor is an "issue-owner" of Responsible Marketing but at the same time he is the editor of SR.

Fig. 1 - The Accountability Structure



Source: drawing by the Senior CSR manager

At the very first stage, as can be seen in Figure 1, 'copywriters'<sup>6</sup>, the Senior CR manager, and issue-owners meet to discuss which new issues have emerged, what the material issues are, what the media talked about, what was achieved in this year in response to the objectives of the past, and what new targets to be set for the next year. "Most of this information is qualitative but it is important to collect quantitative data as

<sup>6</sup> In this context, CSR consultancy that writes texts for the Vodafone report.

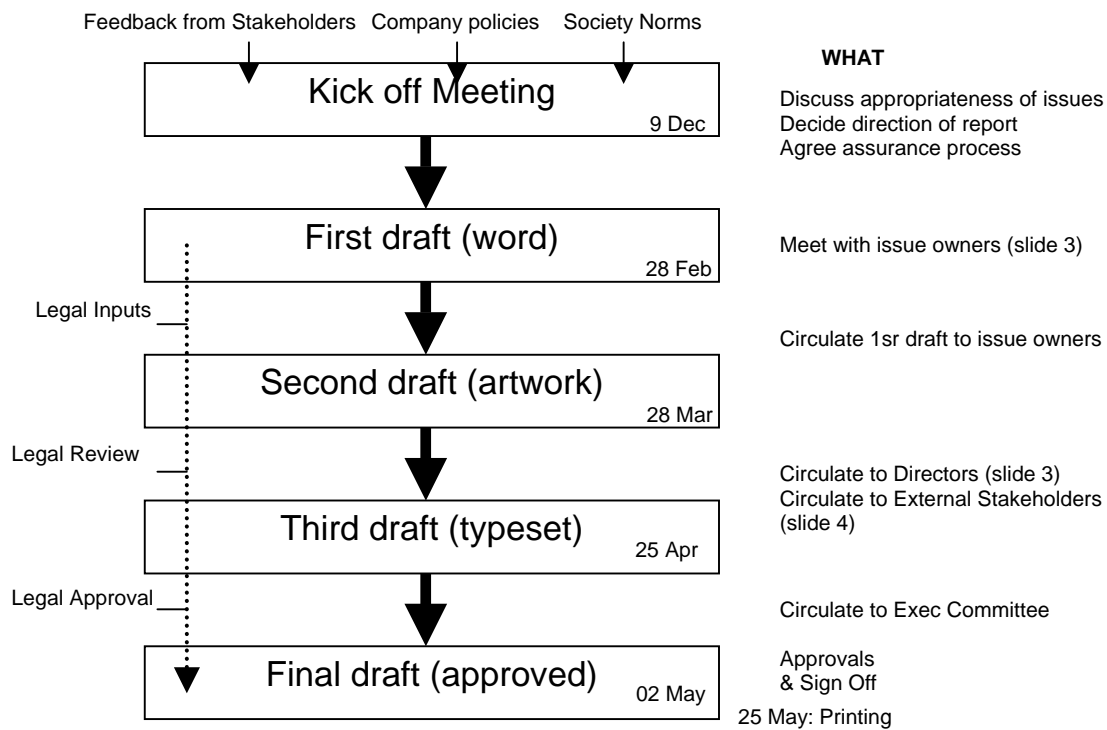


well. Vodafone uses the Envoy data collection system to store indicators about different social and environmental issues from its LOCs” (*Comment of the Actor, 02-08-2006*).

Then the next task is to do what they call ‘materiality test’, which is “deciding what issues need to be reported”. The number of pages for the report is narrowed down accordingly and the pagination process commences. All this demonstrates how systematic (meaning ‘ordered’) the process of reporting is and how SR is formed. The remainder of the process resides in the hands of issue-owners because the issues on pages do not change with time.

Fig 2. Drafting Process for CSR Report<sup>7</sup>

## Drafting process for CSR Report



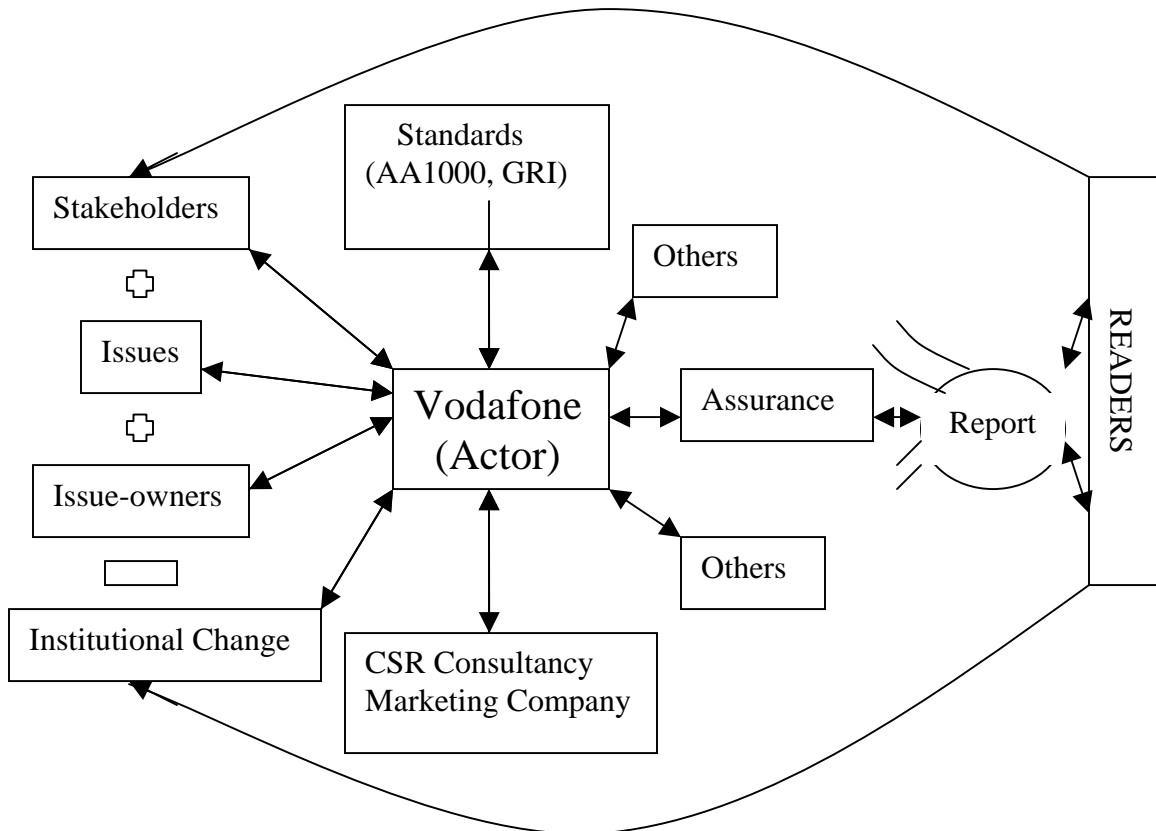
Source: Vodafone Group Presentation 2006

As illustrated in Figure 2, reporting is regimented and the repetitive formula is applied every year. “Legal” (the company lawyers) not only review the report from the legal risks perspective but also ensure the information is unbiased and a fair account of what happened during the year is given (*Comment of the Actor, 02-08-2006*). The allocation of responsibility among lawyers, auditors, standards, and all other *actants* within the process helps the CEO finalize the text by signing the report and thus legitimizing in public.

<sup>7</sup> This presentation was prepared by the Actor to further include in the SR, forwarded to my e-box.

When manufacturing the report the CR Manager bears in mind mainly the concerns of the public reading the report. Additionally, the criteria by which experts (from SustainAbility, AccountAbility *etc.*) rank the report become vital. Following those criteria and ticking the boxes while implementing each task is called TBE – “Tick-Boxing Exercise”. Every *actant* interviewed knew about this “exercise” and seemed to treat it as an established practice. This raised doubts as to how creative and full the report will be after meeting all those **fixed** expectations. In other words, how do boxes which were *ex ante* filled or de-fined by regulating bodies, companies ordering and rendering services, stakeholders engaging and being forced to engage, constraint the SR? The question derives from the fact that AA1000 AS and GRI shape the content of the report<sup>8</sup>, while Vodafone purchases CSR consultancy services in the writing of texts and organizing stakeholder engagement sessions that take various forms (lunch, survey, *etc.*) and end with the assurance by auditors.

Fig 3. Reporting Process



The answer was found in the system of the Panopticon (Bentham in Foucault, 1975) that grasped this actor-network relationship (see Figure 3). The reporting cycle starts with stakeholders giving their feedback in the organized sessions: there issues emerge.

<sup>8</sup> From the interview with the Actor, 12-05-2006.

Then they are laid upon issue-owners, and, if material, are embedded in the report and institutionalized with time (this is demonstrated by the plus and minus on the figure). Sastry *et al.* (2002) illuminated this sort of institutional change in Monsanto's environmental reports when some issues were excluded from the report after being institutionalized.

Vodafone is not necessarily 'black-boxed' as shown for it contains a lot more than the Actor I followed, but the boundary is drawn in order to avoid the duplication of the accountability structure (Figure 1) and the exclusivist de-fining of the organisation criticized in Quattrone and Hopper (2001).

Vodafone addresses other 'boxes' which obviously bear more in them than is represented, but for simplicity, they are plainly named Standards, CSR Consultancy and Marketing Company on the way to the assurance (Auditors) and the issuing of the report. Readers act as a final destination.

This network around SR demonstrates its transformation from being an object to being an agent that structures other actors. Audacious as it may sound, not only humans constraint the SR but also the SR imposes boundaries on people.

At that time and in that space I presumed that SR is playing the role of the Panopticon: it "induces a state of conscious and permanent visibility that assures the automatic functioning of power. The Panopticon may even provide an apparatus for supervising its own mechanisms" (Foucault, 1975). Thus, SR serves as a 'watching eye' occasioning the patterns of interaction and even organizational structures in a company. This idea raised doubts in the CSR consultancy: employees are not "supervised" by the report in the company as they would be by the Panopticon in the prison. They "play according to the rules of the game drawn by the company" (Interview, 01-06-2006). This lies within the line of argument driven by Coleman (1982) in 'Two Kinds of Persons': "natural person cheats corporate in a way s/he would not another natural person".

The Actor, on the other hand, confirmed that the Panopticon model is "valid but with that caveat" of the human nature (Comment of the Actor, 02-08-2006). To further validate the model, drawing a parallel between SR and Technology was auspicious to identify their role within the firm's boundaries. It may be suggested that like technology, the SR occasions different organizational structures by altering institutionalized roles and patterns of interaction (Barley, 1986). Additionally, SR possesses the same properties as does the technology (Woolgar, 2006). Thus, the duality of technology (Orlikowski, 1992) is also applicable to SR: "it is created and changed by human action yet it is also used by humans to accomplish some action" further questioned by the duality of human nature.

## 7 – Findings

There are several “inventions” designed by Vodafone in their SR - the “distinctive format of their report” comes first. By “we said – we have – we will” appearing on the cover and at the back of each Vodafone SR, Vodafone says it means<sup>9</sup>: “what we committed – what we have done – commitments for the future”. From an interview with the auditor (01-06-2006), it follows that Smith’s (2001) framework of how texts coordinate people’s activities holds true in the case of Vodafone. The auditor proved the point about commitments and claimed that this format reflects the strategy of the company for which it is accountable and that “stating the commitments in public reinforces the internal need to achieve them”.

Another “innovation” is launched in the report 2005/2006: there are images of each local report on the second page to demonstrate the fact that the company is responding at the national level. “Boxes, graphs and pictures”, according to the Actor, are crucial for presenting the information.

“The trick lies in boxes, because the text itself is mostly read by the very experts or people with a stake in a particular issue. While the images, tables, diagrams and boxes draw attention of any reader and thus are critical to its success. People need proof points, not to read about what the company says but what it does. Consequently, *showing* what the company *does* is slightly simplified into pictures: to say in a picture is more effective”

*(Interview from the Actor, 01-04-2006)*

This conclusion the Actor made after I presented him work of Tufte (1983, 1990, 1997) and Knorr-Cetina (1981). As argued by the Actor and Vodafone assumes in practice, images draw attention of the reader. Therefore, Tufte’s analysis of drawings is valuable for envisioning information which is so difficult to do. One of the reasons for that is precisely the critique that drawings occasionally meet – simplifying. While interviewing the CSR Consultancy Director, I asked about the role of graphical design and various data representations. In response he showed me “the worst ever diagram” presented on one of the multinational’s website. It could not be read because the data was completely muddled. From his words, simplification as a strategy works not only with drawings but also with texts which proves Dorothy Smith’s (2001) point.

Simplification as a common strategy illuminates social reporting as a systematic process definable by the stages of its development. It involves a network of actions and people that contribute to the final draft.

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<sup>9</sup> Referring to the first interview with the Actor April 1, 2006

This process takes place over time and is subject to continual mediation. Hence, a cultural-historical activity theory perspective (Smagorinsky and O'Donnell-Allen, 1998) holds true in practice: the acts of composing texts are embedded in a sociocultural context of the UK with a strong voluntary sector and voluntary standards of compliance which impose certain constraints. Also acts of composing empirically demonstrated the importance of both the *expressive* and *designative* functions of not only language (Smagorinsky and O'Donnell-Allen, 1998) but also of drawings.

SR was shown to not only rule relations but also coordinate people's activities. Therefore, the "theories" of Smith (2001) and Tufte (1990) are valid, whereas the assumptions of Knorr-Cetina (1981), Orlikowski (1992) and Giddens (1976) are challenged by a link between SR and technology. A hypothetical explanation of the role of SR was proposed and validated by including a limitation from the field. So I provided a *thick* description (Geertz, 1973) rather than imposed a delimitating theoretical framework on the research project. I decided to follow the Actor and the Researcher in the evolving project on "The Social Life of a Social Report" in the dissertation, for standardized methods are wrong because they do not catch all set limitations (Law 2004). To conclude, the research became significant due to its broader and a more generous sense of method.

## 8 – Conclusions

The findings show how some assumptions of textual analysis hold true when others fail to explain the phenomenon in a contemporary setting. A comparative analysis of the SR with the Panopticon demonstrates the transformation of an object (SR) to being an agent that constantly enrolls other people (in the end, even the researcher). The challenge inherent in the case was to go beyond describing the complexity of the social construction of the phenomenon and to look for patterns in the accounts of practice so as to examine theories. This was achieved through methods of narrative and reflexive analyses, making this research report a reflection of its object of analysis - the Vodafone Social Report. Simplification of reading (as a shared objective), simplification of reporting (provided by standards), simplification of representation (images draw attention of readers), and simplification of texts (by CSR consultancy) were shown to formulate the core of successful reporting strategy empowered by drawing to other people in order to provide credibility, the process referred to as populating the text.

Practical implications of the study demonstrate what is happening in the field and how to refine the existing methods of social reporting. Social reporting was shown to be a systematic activity and certain procedures define it at every stage. It is suitable that the definition and application of social reporting are socially constructed: it is truly a system

of interacting actors that makes social reporting happen. For some, it is a communication tool. For others, it is “advice and device”. Others view social reporting as an outline of strategy, demonstration of implementation of this strategy, and a description of the company’s impact on society and environment. The role SR plays differs depending on the network, actors and organization.

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