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Social accounting and the co-creation of corporate legitimacy

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ABSTRACT

This paper explores how social accounting can generate legitimacy for a company within a local community, and reveals the essential role of the community itself in the process. We take an in-depth case study approach using interviews with both company and community actors, supported by analysis of a nine-year social accounting series. A Bourdieusian frame highlights the unarticulated nature of the roles played by various actors in the co-creation of a local account, and the way that increasing local participation in that accounting process gradually narrates the company into a position of authority. This has lasting impact on the community. Social accounting produces a narrative that acquires symbolic power, directing legitimacy and power to the company, while restructuring the community's social relationships, self-identity, and patterns of accountability. We conceptualise this social accounting process as analogous to mapmaking, iteratively drawing and redrawing the local social geography, prioritising the representation of the company over time in a process of thematic cartography which records growing local acceptance of, and deference to, the company. This has implications for our understanding of the power of account-giving and the impact of social accounting.

1. Introduction

A focus in this paper on community involvement in the social accounting process serves to highlight the potential of the co-creation dynamic in corporate legitimation. We understand social accounting and reporting, following Owen (2008), as a broad term covering the process by which a company accounts for and reports on issues beyond the economic. Social reports are one output of this process. Our study shows that the involvement of the community in the production of a series of social reports lends it a symbolic power which is effective at a tacit level in shaping the local doxa (Bourdieu, 1991). This is important, as it sheds light on the power and purpose of social accounting, and the processes by which it becomes effective.

There is a growing trend, as noted by Contrafatto (2014), of accounting researchers focusing on the actions and motivations of account-giving organizations to study different aspects of social and environmental reporting. This is partly as a response to calls for more in-depth studies of the practices of accounting (Gray, 2002; Owen, 2008; Hopwood, 2009). We addresss these concerns, as well as the need highlighted in Gray, Dillard, and Spence (2009) to address the dispossessed and excluded in social accounting research, by focusing on how the process of creating social reports impacts on the community reported upon. We follow Contrafatto (2014) in focusing in depth on a single case study and in engaging with the company to study the process of the production of social reports. We differ, however, in three key ways: first, the object of our study is the way social accounting legitimizes the company locally, rather than the internal corporate institutionalization of the accounting process; second, we engage with the community which is reported upon as well as with the company, highlighting the significance of its involvement in the social accounting process; third, we also address the impact of this on the community itself, maintaining a focus on the act of social accounting as distinct from the presence of the company or its deployment of economic capital within the community.

In extending our research focus beyond the company to include the community which is reported upon, we explore how both parties' involvement is needed to create corporate legitimacy, following the definition of this term in Deephouse and Carter (2005). We address a lacuna identified in Owen (2008:248) who observes that while legitimacy is a widely accepted outcome of social accounting within the literature, "little attention appears to have been paid as to how (or whether) the legitimisation process itself works or what its effects might be."

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In our analysis, we respond to the call in Unerman and Chapman (2014) to pay "greater attention to the development and refinement of focused, novel theoretical framings" by using aspects of Bourdieusian thinking which are not commonly applied in work on social accounting. Bourdieu, as noted by Malsch, Gendron and Grazzini (2011), has frequently been used in research on issues such as the profession and social spaces, most notably by Neu (Neu, Friesen, & Everett, 2003; Neu, Silva, & Ocampo Gomez, 2008; Neu, 2006), Everett (Everett, 2003, 2008) and others (Lee, 1995; Jacobs, 2003; Haynes, 2008). A Bourdieusian frame has also been used to research environmental reporting (Everett & Neu, 2000), and accountability in the broadest sense (Shenkin & Coulson, 2007; Killian, 2015). However, many of his concepts are less commonly applied in the area of social accounting. In this paper we draw on Bourdieu's ideas on doxa and the capitals, particularly symbolic capital, and also apply his work on corporate patronage of the arts, symbolic power and the *logic of the price*. We find these concepts useful in elucidating the unarticulated nature of complex relationships between the company and community.

The case examined involves Royal Dutch Shell's Irish subsidiary, Shell E&P Ireland Ltd. (hereafter: Shell), and the community of Erris, a remote area in the northwest of Ireland with a particularly strong sense of history and tradition. Following a major crisis of local legitimacy three years after establishing in the area (Garavan et al., 2006), Shell embarked on a painstaking process of building relationships within the local community (Killian, 2010; Siggins, 2010). Over a nine-year period, the local element of the company's social accounting initiative became a key element in this strategy. The participation of community groups was pivotal in establishing the symbolic significance of the social accounting series and its power to shape the local doxa. The process was iterative, repeatedly accounting for, and in this way creating, a subtly altered understanding within the community of its own relationship with the company. Over time, the reports (described in more detail in Section 3) included stories and pictures supplied by various community groups, articulating this changed relationship. We frame the series of social reports as a form of artefact, a "practical euphemism" (Bourdieu, 1991; 1998) co-created by the company and the community. The act of participating in the creation of the reports shaped the community on a number of levels beyond the economic impact of corporate investments, affecting issues of social structure and power patterns. The entire cycle of production of the social reports constituted a process of inscribing and embedding corporate-community linkages. Community involvement in providing content for the series of social reports lent it the authenticity of a local story. Report by report, social accounting incrementally redefined the local doxa over a nine-year period, gradually drawing power away from traditional leadership structures and embedding Shell's legitimacy in the locality.

The accumulation of corporate legitimacy is achieved through the community joining the social accounting process, shaping its own local stories around the reporting company, co-creating a combined narrative which maps the locality with the corporate in a central position. Social accounting therefore both describes and changes the reported-upon community, and in that process gradually draws power and authority towards the company. Our focus is on the power of social accounting, rather than on the impact of the company's financial engagement in the region. A Bourdieusian frame enables us to see how it is the process of social accounting which configures the shared doxa, placing the company in a position of acceptance and legitimacy. The wielding of economic power alone, for example through a community investment programme, if not used to trigger a shared social accounting process, could at most win limited support. Social accounting, however, can have a far more profound effect. By accumulating stories and images from the community and weaving these into an account that centres on the corporate, social accounting can acquire symbolic power, "that invisible power [that] can be exercised only with the complicity of those who do not want to know that they are subject to it, or even that they themselves exercise it" (Bourdieu, 1991:164).

Social accounting builds local legitimacy gradually, gathering and serially reiterating accounts that tie the company to the community. The narrative that social accounting creates is not neutral, and its structuring impact on the community is not separable from its symbolic power. We find that the process of reporting demands that local structures "accept" social engagement with the company which can then be described in the series of social reports. The prioritisation of these reports through social accounting is in turn structuring of the wider community, including those parts of the community which have not engaged with the company. The social accounting process excludes and alienates those actors, and obscures and ultimately usurps tacit and unarticulated lines of local authority. It formalises accountability in relationships that hitherto were characterised by the informal and the familial.

The paper seeks to contribute to the literature in a number of ways. First, in response to Unerman and Chapman (2014), we seek to conceptualise in some detail *how* social accounting contributes to corporate legitimacy, with a specific focus on the local level. We distinguish between the impact of economic corporate-community engagement and the more subtle and powerful impact of the process of accounting for that engagement. We find that it is social accounting itself, and not the deployment of economic capital, that embeds and perpetuates corporate legitimacy. Over time, and in an iterative process, a series of social reports can acquire symbolic significance through the participation of community groups, creating a shared understanding of relationships that both legitimizes the company and alters the community.

Second, our focus on the role of the community reveals the impact of the participatory role of sections of the community in the company's social accounting process. We find that the way in which community groups engage as part of the accounting process, contributing their own accounts to the social report, is essential to imbuing the series of social reports with the symbolic power to generate legitimacy for the firm. This contributes to a new local doxa, placing the company in a position of authority in the field. It is the community input into social reports that lends them symbolic power as a narrative of local significance.

Third, Bourdieu helps us to understand the legitimising process as necessarily tacit, and to see how social accounting provides a covering narrative which both generates and obscures changes to local lines of power and authority. The social accounting narrative, once accepted, can shape a common, if not universal, understanding of accepted relationships between the community and the corporation. The process of building and ceding legitimacy depends on a "shared silence" about how it is achieved, and social accounting functions as a practical euphemism which contributes to this silence and cements its effect.

Finally, we examine the structuring impact of the legitimizing process on the community, which manifests in several ways. The building blocks of social reports are positive local–corporate interactions. As such, social accounting becomes a map of the local that is incomplete. By excluding aspects of community life which do not involve the company, social accounting obscures other relationships, and as the account created becomes significant locally, it blurs and devalues traditional authority lines unless these align with the corporate narrative. As the community provides content for the social reports, a sense develops that this is a way for them to be accountable to the company.

The remainder of the paper is structured as follows. The next section references the literature on the legitimising function of social accounting, and positions this paper in that context. Bourdieusian concepts which are applied here are also discussed. Section three outlines the background to the case, and describes the data and method that form the basis of the study. Section four applies a Bourdieusian frame to Shell's process of social accounting and describes how it builds legitimacy for the company by structuring and changing the community. Section five concludes with a discussion of the findings and suggestions for future research in the area.

2. Social accounting and symbolic power

Following early calls such as those in Burchell, Clubb, Hopwood, Hughes and Nahapiet (1980), Cooper (1980), Tinker (1980) Cooper and Sherer (1984) and Tinker, Neimark and Lehman (1991), a considerable body of work has been put forward in the accounting literature examining the practices of social accounting and reporting. As noted by Unerman and Chapman (2014: 390), this research "has been dominated by rather broad versions of stakeholder and legitimacy theories." However, the explanatory power of legitimacy theory has been challenged as far back as Guthrie and Parker (1989). Following Unerman and Chapman (2014:390), we see legitimacy as central in this field, but take their suggestion of the need for the concept of legitimacy "to take on nuance and detail". Deephouse and Carter (2005) provide a helpful analysis of the distinction between corporate legitimacy and reputation which is useful in situating the focus of our work on legitimacy's "social acceptance resulting from adherence to regulative, normative and cognitive expectations" (Deephouse & Carter, 2005:335). In this paper we also seek to address their call for more theoretical diversity in this area by using Bourdieu to drill down into the process by which social accounting can be used to create local legitimacy. We are especially interested in how legitimacy is drawn from other actors, rather than being created in a way that is costless to the local community.

We locate our work within this literature on social accounting, and more specifically, within the critical accounting paradigm, a perspective that assumes an organisational engagement with the world embracing a more comprehensive set of interactions than the purely economic. While Owen (2008:241) notes that "there appears to be no clear agreement as to what actually constitutes social and environmental accounting research," he points to Gray's use of the term 'social accounting' "… to cover all forms of "accounts" which go beyond the economic" (Gray, 2002:688). Following Gray (2013: 462), who identifies how 'environmental and social accounting suggest a recognition of multiple perspectives,' with a consequential openness to 'multiple accounts', our focus is on a process that involves community groups in contributing their stories and images to a series of social reports curated by the company. Noting the 'reframing' of social accounting (Thomson, 2014a: 275) that has brought to the fore issues of accountability, impact and sustainability (Lodhia, 2014:288), we identify forms of social accounting and reporting as broadly contiguous to the SER domain, increasingly capable of being "used generically to include all forms of social, environmental and sustainability reporting, accounting and audit" (Gray, Brennan, & Malpas, 2014:259).

Thomson and Bebbington (2005:524) suggest that social and environmental reports "do not create spaces for individuals and communities to deal creatively and critically with their problems or allow them to participate in the transformation of their world," and note the difficulty of identifying gaps in social reports, the "hidden curriculum" in their educational project. We address this obliquely by analysing the segmenting processes that take place in a community when social accounting first begins. We use the term "community" in its vernacular, commonly understood sense within the area studied, which slightly transcends the definition of community in Bichmann, Rifkin, and Shrestha (1988:467) of "a group of people living in the same area and sharing the same basic values and organization," and aligns with the kind of community of place that Bauman (2013:112) describes as "the community, the *local* community, the physically tangible, 'material' community, a community embodied in a *territory* inhabited by its members" (italics in original). This use of the term is consistent with recent work within the critical accounting literature such as Célérier, Cuenca Botey, and Hopper (2015) and Brown, Dillard, Hopper, and Hopper (2015). Our conceptualisation incorporates the core elements of community identified by MacQueen et al. (2001) of locus or sense of place, sharing, joint action, social ties, and diversity. A community of place will operate in a geographically functional space, but with a web of complex social ties which are not immediately accessible to outsiders. The layered nature of community relationships in the rural area studied echoes descriptions of rural communities in Cohen (1986), notably of "a multiplicity of … idioms through which people present themselves to themselves and to others as they organise, adapt and make sense of their everyday lives" (Phillips, 1986:141), and the "complex social maze" and "world of fine differences" described by Peace (1986:112). Peace sees these as deriving from the way in which individuals within the community have experienced community over time: "Their behaviour has over the years been moulded by it: and their personal quirks and foibles have been tolerated within it. They are considered the 'rounded' products of community socialisation" (Peace, 1986:116). This links to Bourdieu's idea of habitus, as a collection of imperceptibly acquired dispositions that determine how an individual will perceive the world, and respond to the doxa of a given field.

In line with Cooper, Taylor, Smith and Catchpowle (2005) we do not frame the social accounting process as one that fulfils a social accountability function. Rather we explore the mechanisms by which it creates legitimacy for the company, and the impact this has on the community, noting that "relations of communication are always, inseparably, relations of power" (Bourdieu, 1991:167). We focus on both the company and the community not only to examine the outcomes of social accounting in a particular case, but rather to conceptualise it as a means of generating legitimacy — the structuring and legitimizing power of the social accounting process itself.

We frame a series of social reports as a symbolic account or map, noting that one strategy for those "whose power rests on economic capital … [is] … to impose the legitimacy of their domination … through their own symbolic production" (Bourdieu, 1991:168). This allows us to explore how social accounting can be used in a field which is initially unfamiliar to the multinational corporation, where the lines of power are obscured, to produce a new and more amenable map of its position in the locality. The company acts as "an outsider who has to find his way around in a foreign landscape and who compensates for his lack of practical mastery, the prerogative of the native, by the use of a model of all possible routes" (Bourdieu, 1977:2). We find that the participation of the community, indirectly and directly, in this map-making process is key to embedding the narrative as a locally-accepted doxa. We show how social accounting can be strategically used when a company shifts from a crude reliance on economic capital to an overt quest for local acceptance. We find that it is this social accounting process, rather than the financial engagement, that changes the local narrative, and that the engagement is envisaged primarily as a way of generating content for the creation of an accounting narrative.

In drawing legitimacy towards the company, social accounting changes and structures the community which is both a target of and a participant in the accounting process. This is an effect which is not achieved by the deployment of economic power alone. An exchange of economic for social or symbolic capital, in order to achieve local traction, must be masked by a narrative, such as that provided by social accounting, of mutual free exchange and benign patronage. Bourdieu is useful in shedding light on this. In *Free Exchange*, for example, he considers the impact of philanthropic support of the arts: 'A foundation that makes donations accumulates symbolic capital of recognition; then, the positive image that is thus assured (and which is often assessed in dollar terms, under the heading of *good will*, on business account sheets) will bring indirect profits and permit it, for example, to conceal certain kinds of actions' (Bourdieu, Haacke, & Johnson, 1995:18, italics in original). Similarly, when a company makes grants to community organisations, it is the reports produced with the help of the recipients of those grants which transform and simultaneously veil the simple exchange of economic capital for social capital. Social accounting can be a "work objectively oriented toward the transfiguration of economic relations" (Bourdieu, 1998:99). It documents and therefore 'accounts for' a growing closeness in corporate community relations, and in accounting for it, transforms it into an externalised 'truth.' The reports embed the newly-modelled relationship, "concealing the function of division beneath the function of communication" (Bourdieu, 1991:167). This siphons legitimacy from the community towards the company in the form of goodwill or social capital. At the same time social accounting changes the community whose structures are being both described and created in the reports, and whose perception of itself is altered and inscribed by its participation in this process. The social reports, as a narrative, have "power to produce existence by producing the collectively recognized, and thus realized, representation of existence" (Bourdieu, 1991:42). This is part of what Bourdieu describes as "an initial property of the economy of symbolic exchanges: practices always have double truths, which are difficult to hold together" (Bourdieu, 1998:95).

As social reports are circulated in the locality, they raise the profile of those groups which are featured, changing the way they are perceived *vis a vis* their counterparts who do not accept sponsorship from the company. In the realm of art, Bourdieu considers this kind of effect to be "fundamentally harmful, since it favours the products and producers [of artistic or intellectual goods] who are most directly submissive to commercial demands" (Bourdieu et al., 1995:19). A similar but rather more complicated structuring effect takes place among community and voluntary groups. As long as the community is fractured in its response to the company, the benefits of a raised profile for groups featured in the reports will be limited to that part of the community which accepts the validity of engagement with the corporate. Conversely, those groups or individuals which reject the corporate advances are not mentioned in the social report and may be disadvantaged in terms of awareness and impact, and ultimately of legitimacy. Regardless of these nuances, the reports themselves iteratively build up an account of local life which positions the company at the centre of a gradually expanding network of community actors, all of whom are defined by their acquiescent relationship to the company. The map drawn of local life looks complete, even with a partial level of local engagement. With the participation of even a limited number of local actors, it places the company in a central position of acceptance and legitimacy, and simply does not record those parts of the community that choose not to engage. This has the effect of changing the way in which different actors and groups in the reported-upon community relate to each other, altering the hierarchy and architecture of the social systems in the community. Taken in aggregate, social reports become a symbolic instrument, a "structuring structure" as described in Bourdieu (2000) and defined in Bourdieu (1991:165) as an "instrument for knowing and constructing the objective world". These ideas help us to understand how social reports can embed legitimacy for the company.

The detail of how such social accounting channels legitimacy from the community to the company is not necessarily visible to the local actors involved, or the result of conscious planning on their part. Rather, it is a hidden effect of symbolic power, "that invisible power [that] can be exercised only with the complicity of those who do not want to know that they are subject to it, or even that they themselves exercise it" (Bourdieu, 1991:164). Social accounting's power to change the local doxa derives from the participation of the community. Accounts of the company's interaction with local community groups are presented and understood by both parties "as instruments of knowledge and communication … they make it possible for there to be a consensus on the meaning of the social world, a consensus which contributes fundamentally to the reproduction of the social order" (Bourdieu, 1991:166). The seemingly spontaneous nature of this consensus formation can be understood in the light of Bourdieu's idea of the *logic of the price* (Bourdieu, 1990) with which he explores the power of tacit, unarticulated exchanges to create a shared habitus or common understanding. To the extent that the exchanges between the company and the local groups are framed as a "gift" - as further discussed in the next section - this may apply. The company donates money or expertise to community groups, who respond by supplying narratives and images of how the money has been used, for incorporation in a report. These nominal "gifts" are given "freely", an expression of what Bourdieu (1990) describes as a denial of the *logic of the price*: "To refuse the logic of the price is a way to refuse calculation and calculability" (Bourdieu, 1990:97). The denial of the exchange element in the reporting transaction creates in the social reports a "practical euphemism" (Bourdieu, 1998:99). This "permit(s) the naming of the unnameable, that is, in an economy of symbolic goods, the economic in the ordinary sense of the term, the exchange of exact equivalents" (Bourdieu, 1990:98). The value of the stories and images included in the social reports, their "donation" by community groups to the company in return for, or in anticipation of, economic capital essentially constitutes "a commerce in things which are not commercial" (Bourdieu, 1996:148). As long as the nature of this exchange remains unarticulated, it has power to influence or structure the cognitive structures of the participants and beyond this to alter the norms and expectations of the community, and thus the local legitimacy of the company.

One of the effects of social accounting, therefore, can be to create and disseminate a covering narrative which obscures the exchange, and ensures that it remains unvoiced and therefore powerful. The narrative itself acquires a symbolic power that does not require universal acceptance in order to be effective in changing the common understanding of how the company relates to the community; it is enough that it offers a co-authored script allowing the participants to behave in a certain way towards each other. The reports become an artefact, and their narrative a local story which can then itself exert a symbolic power within the community. This can be separated conceptually from the more overt economic power of the company. It is what Bourdieu calls "the symbolic effect brought to bear on [the community] to the extent that the funding appears as an example of the disinterested generosity of the corporations" (Bourdieu et al., 1995:16). He describes this as "an extremely perverse mechanism" which allows the public to contribute to its own mystification. Economic power is not used here to buy support or goodwill. Far more potently, it is used to seed the co-authorship of stories which, through their repeated inscription in social accounting, inch the company into a position of local legitimacy.

These conceptual tools allow us, in section three below, to explore the local impact of the act of reporting, and to model the way in which the reporting cycle builds legitimacy for the company as curator of the account.

3. Background, scope and sources

As more fully discussed in Garavan et al. (2006) and Killian (2010), Royal Dutch Shell established its Irish subsidiary in 2002 following the takeover of a UK exploration company which held exploration rights in the offshore Corrib gas field. Shell was almost immediately embroiled in controversy following vehement local opposition to the development of a gas refinery and associated pipeline in Erris on the North West coast of Ireland. As described in Woodham-Smith (1962), Erris was particularly badly affected by the Irish famine of the 1840s. The area has strong historical links to land activism with a persistent folk memory of opposition to landlords and outsiders, which has instilled a sense of insularity into the community's identity. The concept of "local," is understood in a way that is distinct from the wider region, and separate from that of, for example, nearby towns within a twenty or thirty mile radius. Because there was no history of industrialisation in the area, and because it was particularly isolated during the famine, the Erris area had developed a set of community networks and relationships which were not shaped by an association with commerce (Woodham-Smith, 1962). The social ties in Erris are strong and complex, and like the community described in Peace (1986), social organisations play an important role in setting the boundaries of community. Before Shell's arrival, local relations were tight-knit. There was a high level of local trust, few employment opportunities and an aging population in steady decline (Killian, 2010; Siggins, 2010).

From the beginning, Shell's relationship with the local community was fraught. In contrast to the development of an offshore oil industry off Orkney and Shetland described in Johnson, Kerr, and Side (2013), no specific legislation was in place to ensure that local government had a part to play in mediating the development, and ensuring that socio-economic benefits flowed to the local community. Opposition to the routing of a pipeline to the refinery through the village of Rossport, and to powers devolved to the company by the Irish Government to compel local landowners to cooperate, gradually built up over the first three years of Shell's time in Erris, becoming heated and entrenched. This led in 2005 to the imprisonment of five local protestors, known subsequently as the 'Rossport Five,' on foot of an injunction from the company for refusing to allow the pipeline to be laid on their lands. The imprisonment galvanised opposition to the development beyond the local area, to such an extent that it became impossible for the company to continue work on the pipeline. Shell found itself with a local problem which had become an international one (Garavan et al., 2006; McCaughan, 2008; Gilmartin, 2009; Killian, 2010; Siggins, 2010).

Three months after the imprisonment of the protestors and three years after locating in Erris, the company abruptly changed its approach, seeking very overtly to reverse the impact of its lack of local legitimacy. As a first step, Shell dropped the injunction against the Rossport Five, and they were released. The company next employed a team of community liaison officers to engage with the community. At the time, relations were so strained that Shell officers were widely shunned and found it difficult at first to initiate conversations or other interactions (Killian, 2010). Deegan, Rankin and Tobin (2002:334) note that "unless community concern happens to be raised (perhaps as a result of a major social or environmental incident which attracts media attention), there will be no corporate disclosure." Consistent with this observation, Shell decided in 2006 to initiate a social accounting process.

The time lapse between the company's initial location in the area and its initiation of social accounting three years later allows the impact of social accounting on the community to be separated to some extent from the impact of the mere presence of the company. The opportunity to study how social accounting is deployed in this context by an extractive company is also interesting. While most multinational corporations choose locations for foreign direct investment based on a range of factors including compatibility of culture (Davidson, 1980) or locally available skills, extractives follow resources. They make the decision to establish in a locality independent of cultural issues or of local ties. Their reporting of cultural relationships within the host community as part of their social accounting is therefore free from predispositions lingering from the location decision. They find themselves having to "learn" the local doxa at least sufficiently to enable them to report within that frame and therefore establish their own place in the community. This makes for a process in which the effect of social accounting itself can be seen more clearly, relatively distinct from pre-existing social and cultural ties with the company.

The focus of this paper is on the social accounting process itself rather than the social reports which are its tangible output, and so the primary research mainly takes the form of a range of semi-structured interviews with key actors from inside and outside of the company. The interviewees were chosen to capture as wide a range of perspectives as possible, including those who remained outside of the process, and those who were impacted only indirectly. All interviewees were offered anonymity. Mark Moody-Stuart, as an identifiable public figure, was happy to be named in the paper. The thirteen interviewees were:

Abbreviation	Details
ER1	Erris resident
ER2	Erris resident
ER3	Erris resident
ER4	Erris resident
ER5	Erris resident
ER6	Erris resident
CO1	Erris-based Shell employee
CO2	Erris-based Shell employee
CO3	Dublin-based Shell employee
MMS	Mark Moody-Stuart, Former Chair of Royal Dutch Shell
PO1	Dublin-based member of national parliament
PO2	Member of local government
PO3	Former member of national government

Interviews were conducted by the authors, varying in length from 35 min to two and half hours. All but one interview (which was conducted by Skype) took place face to face at a location of the interviewee's choosing. The interviews were analysed using an approximation of the process described in O'Dwyer (2004), involving repeated review of the interviews and transcripts, mind-mapping and manual coding to isolate key themes and motifs.

These interviews informed, and were informed by an analysis of the social accounting material produced by the company. In 2006, Shell initiated a social accounting initiative targeted at the local community, which would result in a series of 44 short reports issued directly to the community, hereinafter referred to as social reports (Shell, 2006–2014). The social reports were not heavily branded with the Shell logo or printed using Shell corporate colours. Instead they used traditional Irish script for the headline name, *Corrib Gas Update*. Community groups took an active part in supplying photographs and narratives for inclusion, with their involvement increasing over time. These reports were initially issued every two months, decreasing in frequency to three or four a year in later years. In total, forty-four such reports were issued over the period. The 27 most recent social reports as well as Shell (2012) were obtained from the company's website. Fourteen of the early reports were sourced from offline company repositories. Issues 1, 2 and 4 of the reporting series were unavailable. Summary data on the reports is presented here.

Year	Avg. page count	Frequency of reporting(months)	Average no. of photos	Average no. of stories
2006	4.5	1.8	7.8	8.5
2007	4.0	1.7	8.9	8.9
2008	3.8	2.0	11.7	9.0
2009	4.0	2.0	7.8	9.3
2010	4.0	2.4	7.4	9.0
2011	4.0	3.0	9.5	7.8
2012	4.8	3.0	12.3	11.0
2013	4.7	4.0	12.0	11.3
2014	4.0	6.0	9.5	10.0

The reports were supplemented in 2012 by a larger, one-off report entitled “Erris: committed to community,” that focused on Shell's community engagement and reporting cycle (Shell, 2012). The social reports, both the series of 44 and Shell (2012), were analysed for themes and content to supplement and inform the interviews.[1] Elements of this analysis are included in the next section.

Other corporate material was reviewed for background information and context, including:

- “The Corrib Natural Gas Project - Investment in the Community” (Shell, 2007).
- “Corrib Natural Gas: Erris Development Fund” (Shell, 2009)
- Community and social information on website www.Shell.ie
- Press Releases on community sponsorship and related topics
- Videos and other multi-media material from www.Shell.ie (Shell, 2009–2014).

The next section presents the detail of the case, and analyses the ways in which the social accounting process generates legitimacy for the company, and in so doing, impacts on the reported-upon community.

4. Shell's social accounting

Shell's process of social accounting began at a time when the company held very little social capital locally despite having first established in the area some years earlier. Nationally, the project was well-received. “Because everybody at an official level were hugely enthusiastic about this development, there was an assumption that it was going to be greeted with great welcome in North West Mayo” (PO3). However, in the Erris area, the project was not universally cheered. “In 2005 we had all our permissions, but the [local] legitimacy wasn't there” (CO1). In a 2015 interview with a national newspaper, Shell CEO Michael Crothers described the situation the company found itself in at that time. “Crothers said that while Shell had permits to bring the gas on shore and build a terminal, ‘We didn't have what we might have called social licence’. The company focused too much on ‘legality and not [enough on] legitimacy’”(Murtagh, 2015). Corporate-community relations were characterised by a mutual mistrust and some bafflement on the part of both the company and political leaders as to the motives of those who objected to the development. “[Politicians] often choose to believe that the protesters are basically people with a political agenda … And they really don't have much respect for them” (PO1). Shell was widely shunned in the locality, and was “kind of floundering” (CO2). The company had failed to navigate the web of local connections, or to establish even the most basic of relationships with community organisations. “If we go back to 2005 when the guys were in prison, I mean people wouldn't even talk to us never mind take a donation for a local club” (CO3).

Those opposed to the development were not operating solely from an environmental standpoint in the traditional sense. There was also a very subtle and well-developed sense of place and history, which was not well-understood, at least initially, by Shell. This incorporated a shared sense of distrust of powerful outsiders coalescing to an extent around the history of the region, centring on ideas of language, and folk memories of exploitation and resistance (McCaughan, 2008; Killian, 2010; Siggins, 2010). “That community togetherness was one of the things that Shell never understood about here” (ER2). “We underestimated the level of community concern and unrest” (Michael Crothers, Shell CEO, quoted in Murtagh, 2015). The company, however, approached the development as a relatively simple construction project, with an emphasis on the technical rather than the social. “From an engineering perspective this is like just building a normal house. But, we forgot about the community. We had a simple engineering task. We were just bulldozing ahead. But we learned our lesson” (CO3). At this time the company held some economic, social and perhaps symbolic capital nationally. In the relatively closed field of Erris however, it held only economic capital and, operating in a Bourdieusian sense as “a fish out of water” (Vvacquant, 1989:43), was unable to decipher the local doxa.

On the release of the Rossport Five, Shell altered its approach conspicuously and very deliberately, shifting the way in which it sought to account for its actions and intentions – its social accounting in the broadest interpretation of that term. Having initially relied solely on its economic power to make the case for the development of the refinery, it began to mobilise what it perceived to be the key cultural levers of public opinion and acceptance. Consistent with Edwards and Walker (2010), the company moved from prioritising economic values at a national level to seeking a link to community cultural references and referents. Shell now faced the challenge of beginning to engage with a community marked by a high level of connectedness (CO1, CO2), a high level of distrust of the company, and a strong shared sense of identity and history (Garavan et al., 2006; Killian, 2010). Former Chair of Royal Dutch Shell, Mark Moody-Stuart notes that successful corporate engagement requires some recognisable structures with which the company can connect. “You can always deal with the central government quite comfortably because they have structures and you

[1] Because our focus was on the series as a symbolic artefact, we analysed pictures as well as text, based on themes that recurred throughout the series. Pictures were coded according to the primary subject including local landscape, employees, engineering works and local people. Text was coded by major emergent themes including company engineering achievements; company economic contributions including jobs and subcontractor relationships; safety; stories featuring company employees; details of community engagement schemes; details of how the company was complying with planning changes and regulation; stories featuring local people and groups; “explaining” pieces about technical issues on natural gas, etc.

know what the structure is …. When it comes to a local community to me the biggest danger … is that the visible authority structure may not reflect reality" (MMS). He describes a process by which a company can overcome this by appointing interlocutors, trusted intermediaries to provide the structuring effect needed for engagement: "I think you have to then use people who are skilled and who can both be trusted by the community and trusted by you … because this intermediary has to help and maybe help the community set up its structures" (MMS).

Shell belatedly recognised the close-knit nature of local relations in Erris: "This is a very connected society" (CO1). At the same time the company also acknowledged the need to learn the local doxa: "The local knowledge is key. You have to know who you're talking to, and where you're talking." (CO2). They followed the pattern described by Moody-Stuart, opening a local office in the Erris area for the first time, and appointing local community liaison officers who acted as interlocutors, "walking, talking, every club, every women's group, every children's group, everything in the community, the landowners, everybody continuously" (CO3). The initial community response to these interlocutors was mixed. "The biggest problem we had was getting people to talk to us because there was a total lack of trust" (CO2). However, they persisted, first visiting every house close to the proposed pipeline route, and then gradually expanding their range, meticulously gathering local information and mapping the social geography of the locality. Shell "focused as much on what [Shell CEO, Michael Crothers] called "social seismic" as on actual seismic surveying to find oil and gas" (Murtagh, 2015). "When I started on this project we didn't have a good stakeholder segmentation. So actually I did take a step back, and said 'Who is in this area? Who do we need to talk to?'" (CO1). This created a form of account which was internal to Shell. In mapping the social relations, the company was learning the doxa of the field, as Bourdieu puts it, compensating for practical mastery of the local social landscape by mapping and modelling all possible paths through it (Bourdieu, 1977:2).

At the same time as the interlocutors were "walking and talking", and learning the local relations, the company began its process of social accounting, issuing the first of the series of social reports to the local community in 2006. The production of reports targeted specifically at the local is consistent with the observation in Neu, Warsame, and Pedwell (1998:278) that the "multiplicity of competing relevant publics" encourages different forms of disclosure. These reports were printed and distributed directly to every house in the Erris area. Early reports (up to mid-2007) featured "explaining" articles which dealt with issues around natural gas refining which were not directly connected to the terminal. Good examples are the stories in Issue 7 headlined "Emissions – Facts not Fiction", and "Cold Venting – The Facts". Up to Issue 11, such articles appeared on average more than once in each report. This period of reporting is also characterised by an average of one story per report in the Irish language, a feature which did not continue past mid-2007. During this period, while no local people or organisations featured in the reports, detail was set out on the availability of grants to local community groups, as were positive stories of how the company was engaging with local suppliers.

The offer of community grants was not universally well-received: "This to us was the ultimate insult … what they are actually saying is that these people can be bought easily" (ER4). From this perspective, the proposed disbursements were seen as attempts to "buy" support with a simple exchange of economic for social capital and the stance of refusing to accept them was understood as a principled objection. "Those people's issues were not for bartering" (PO2). Other local groups saw the company's need for local support as an opportunity. Shell offered a large grant to Belmullet GAA Club, a local sports club occupying a leading position in local culture. A senior officer of the club describes how he rejected early offers in anticipation of a larger investment from Shell. "They needed somebody onside. They were offering us fifty grand, and I said no … I said I'll get a lot more than that" (ER3). ER3 saw the motivations of the company and the nature of the exchange as uncomplicated. He recognised both Shell's need for "somebody onside" and his own power as the leader of a significant cultural group: "They needed us at the time because it was a time when things were very heated" (ER3). Critically, he saw a key element of his role as "to come out, and publicly stand and have our picture published." He describes how, on the night that the cheque was being presented he said to the Shell officer "I said 'you're giving us €150,000; I'll bring my senior team with me" (ER3). The club official was aware of the newsworthiness and social capital attaching to the senior team of the sports club, and willingly aligned this with the company's donation of money to the club. In doing so, he contributed to an account of the donation which was targeted at a local audience beyond the limits of the sports club itself, framing it as a gift freely given in a manner Bourdieu might describe as free from the *logic of the price* (Bourdieu, 1998). The donation was featured in a banner photograph in Issue 12 of the reporting series, the first time that pictures of, or stories about, local people who were not Shell employees had appeared. From that date on, the reports featured an average of more than two such stories per report, drawing an ever-widening circle of community groups into the creation of a local story, centred on Shell's benign involvement. In an interesting symbolic twist, Issue 16 of the series featured Belmullet GAA club presenting the company with the gift of a painting of the new club facilities which had been funded by the local grant scheme.

Economic capital alone does not achieve the legitimizing effect of this kind of social accounting; rather the economic capital of the company is expended to catalyse engagement dialogue which will lead to a shared narrative of engagement. "The benefit of having a social investment as a subject to talk about was that it opened the door. It gave us a reason to call to people" (CO2). The initial offer was of economic capital, but this was intended to start a conversation, and to enable the liaison officers to function as interlocutors. "It was a different conversation, and that's what opened the door. It was like 'we don't really trust you, but we'll listen to you'" (CO2). As more groups followed the lead of the sports club in accepting grants from Shell, they, in turn, lent their images and narratives to the company's social reports. Over time, groups featured in the reports included charities focusing on older people, low income groups, health issues and hospice care; traditional music groups; women's groups; scouts; village enhancement schemes and a range of sporting groups covering darts, boxing, triathlons and fishing as well as football. The process was not seen by Shell primarily as an economic one: "It's not about money. Money just flows through" (CO1). Rather, accounting for the engagement was seen as the key to creating a narrative to record Shell in a position of trust, and in turn to prompt further conversations and opportunities to embed a growing legitimacy. The community groups' position locally is key to imbuing this narrative with legitimising power. In the larger community report issued by Shell in 2012, newly-appointed CEO Michael Crothers describes his first impressions of Erris, noting "the close-knit nature of the many villages and townlands" and "the central role volunteerism plays in the life of the local community" (Shell, 2012:2). This is consistent with Peace, writing about a similar community in Ireland, who observed of such groups that while their membership may vary in size, they "have a more substantial support population in tow" (Peace, 1986:115).

As the community groups engaged, the social reports covered activities which were supported by the company, backed up by narratives and photographs from the community groups. Reports regularly included lists of community groups which had obtained funding from Shell, breaking these down by parish to underline the geographical spread. Reports also included a detailed account of the numbers of applications to the various schemes, again breaking this down across the five parishes of Erris. These numbers were frequently very small, reflecting the size of the parishes. For example, in Issue 21, the breakdown of applications was "as follows: Kilcommon (12); Kilmore (15); Kiltane (20); Belmullet (18) and Ballycroy (5)." Accounting for applications in this way effectively drew a map of the community reflecting that part of it which was shaped by its interactions with Shell. This made it "easier for [other community groups] to ask for money from Shell … It would have paved the way" (CO1). Local groups which received funding began to respond to Shell by providing stories and pictures for inclusion in the reports, thereby accounting for their own social relations in a way that matched the needs of the company. In 2006, for example, there were no pictures of local people other than those who were employees or contractors of the firm; from 2010 onwards, however, an average of one fifth of all photographs in each report featured local residents. "The community has been hugely adaptive" (CO1). By featuring images of sponsored groups, the reports recorded and prioritised the 'adapted community', both groups which accepted corporate sponsorship and local people who freely interacted with the company. As an example of the latter, many reports featured counts of the running total of local people who had visited the refinery site since its inception, a total which reached 3000 by summer of 2012 (Issue 37).

From a corporate perspective, the target audience of the entire social accounting series was local. "It's about the community and what they do" (CO2). By distributing these reports within the community, Shell disseminated a narrative in which it played an increasingly central part, and in which the community functioned in an orderly, structured way. By default, as reports on corporate engagement, they accounted only for those groups within the community which accepted corporate donations. Any reluctance to engage with Shell or passive absence of such engagement was not recorded. The social reports acquired considerable local significance over time. A local entrepreneur notes the considerable impact of the fact that the report "was dropped on a monthly basis in every letterbox in the area … in a small place like this" (ER6). The series of reports reflected only that part of social history which has been positively impacted by the company. What was omitted in these reports then became as significant to some as what was included. "Those reports were very divisive. They marginalised people with genuine concerns about the project … [who] … felt like black sheep" (ER6). "It has a huge mark left on the community" (ER1). Another local resident sees these reports as failing to capture the fullness of local community life, which he described as "a community of people who relate to each other and interact for the survival of the organism, the organism which is the community" (ER4). The distinction between the organised and accounted-for local culture inscribed in the social reports and the messier reality of unstructured community life was vividly invoked as "knowing exactly what to leave out" (ER4). This echoes what Thomson and Bebbington (2005) call the hidden curriculum of omission, and is a key element of the power of social accounting to change the local doxa so as to funnel legitimacy towards the company.

The effect of this mapping and narrating process on the community must be understood as separate to the more immediate structuring impact of the community investment itself. "You step in a lake. It has its ripples" (CO1). This mainly manifested through the emergence of new groups, created in order to obtain funding: "Smaller groups popped up to avail of the finance that was there. Individuals weren't going to get it, just the groups" (ER3). "Sometimes [newer groups] would step on the toes of other groups that have been in existence for x amount of time" (CO2). The legitimizing and structuring impact of the accounting process itself, however, was more profound and layered. It was only when Shell began to narrate its own significance in concert with the community through the means of social accounting that the local doxa began to be modified in a way that generated corporate legitimacy. As the reports were created and circulated, individuals who successfully applied for money from Shell enjoyed increased social capital in their peer-group as having "won" the donation. "I'm known, I suppose, as the man who got the money" (ER3). This spill over of social capital had a disruptive effect on local hierarchies and led some local groups to see the series of social reports as a valuable vehicle with which to give an account of their own activities locally (ER5). Shell gained legitimacy as gatekeeper of what is reported, being seen to control the reporting process in which the wider community had participated, and from having the opportunity to display other forms of capital, and attain a position of authority socially as well as economically in the area. The participation of the community in supplying photographs and narratives lent legitimacy to the reports as a social map which also placed the company at the heart of the locality. A close and growing relationship between Shell and the community was narrated as a local story created in large part by the local groups themselves, "inscribed in objective structures and in mental structures, excluding the possibility of thinking or acting otherwise" (Bourdieu, 1998:95).

The "free" offering of images and stories by community groups to be included in the report can be understood in the light of Bourdieu's work on the economy of the gift (Bourdieu, 1998). Shell sees the offer by local groups of stories and images to include in the report as a form of accountability. "There's an onus on us to say who we've funded, but [the groups] say 'and there's an onus on us to say what we've done with it'" (CO2). The local groups, however, do not spontaneously offer this level of accountability to other donors, such as government agencies or lottery funders. They see the difference in the way in which they "account to" Shell as a response to the unearned nature of the grants. "Nobody's entitled to anything at the end of the day. They're a company … and if they decide to give money, they deserve to be thanked" (ER5). Community groups speak about supplying photographs as a natural response to what is seen as a kindness on the part of the company "We're delighted to do it. Sure why wouldn't we?" (ER5). This framing of gift and gratitude allows for a transformation in how the relationship between Shell and the community is understood. "It wasn't like talking to a big company" (ER5). The symbolic value of the exchange depends on this framing. To publicly acknowledge the *logic of the price* is something that "ruins every economy of symbolic exchanges" (Bourdieu, 1998). The report offers a way to obscure the nature of the exchange, acting as a "practical euphemism" which frames the interaction in terms of neighbourliness, and of gifts freely given. This is an important effect, because "the economy of symbolic goods rests on the repression or the censorship of economic interests" (Bourdieu, 1998:120).

The social accounting series acquired symbolic significance as part of the local culture because of the inclusion of the voices and stories of the local groups. "What creates the power of words and slogans, a power capable of maintaining or subverting the social order, is the belief in the legitimacy of words and of those who utter them" (Bourdieu, 1991:170). This allowed the series of reports to absorb a legitimacy which could not have been attained by Shell acting alone. This gave it the power to shape a common understanding of local social relations and change the dynamic of community relations with the company. The account only needed recognition as a story with local resonance, rather than absolute belief within the local community, in order to affect the way in which the community interacted and reacted to Shell. This was akin to the impact of a local superstition: "When the swans lie in the stream instead of overflying to the bog lakes they are held to herald a death in the communities along the shore. Do we believe this? Probably no. Do we live as if we believed it? That's a different question" (ER4). Belief is subordinate to a shared consensus. It is not a question of whether or not the superstition is really believed; it influences behaviour because it is accepted as part of local culture. Similarly, once the overall narrative of the social reports acquired symbolic significance within the locality, it had the totemic power of a local story. Like the story of swans settling on the stream, it did not have to be literally believed in order to become part of a set of commonly-held ideas which allowed the community to respond to Shell in a particular way. "Symbols … make it possible for there to be consensus on the meaning of the social world, a consensus which contributes fundamentally to the reproduction of the social order" (Bourdieu, 1991:166). As a positive narrative around corporate-community relations was reiterated in the periodic social reports, the symbolic power it acquired from local participation allowed it to imperceptibly shift local perceptions, and move towards a consensus on the place of Shell in the community.

There can be a further structuring impact as community groups increasingly volunteer accounts for inclusion, changing the local norms of accountability. The catalyst of community engagement and the embedding power of social accounting served to prioritise and record more formal community interactions which met the reporting requirements of Shell. More informal relations were correspondingly subverted. "I think it really upset the power base locally" (CO2). Where community interactions might previously have been spontaneous, what was recorded about these interactions became formalised and structured through the series of social reports. Older forms of authority were undermined, and their influence and power were drawn into newer structures which conformed to the presence of Shell. "There has definitely been a change in the community structure" (CO2). An intensive social accounting process overcame a difficulty identified by Moody-Stuart, i.e. the lack of visible structures in local communities. This dynamic both embedded the new social structure and formalised selective elements of the informal. It made visible and reportable those parts of the community which connected to, and conveyed implicit authority to, Shell. This echoes Max Weber's idea, as expressed by Bourdieu, that "the passage is from societies in which economic affairs are conceived according to the model of kinship relations to societies where kinship relations themselves are conceived according to the model of economic relations" (Bourdieu, 1998:105). Accountability structures implicit in social accounting became embedded in a changed doxa, obscuring some intangible aspects of culture. This changed doxa matched corporate strengths, meaning that it could now move, in Bourdieu's analogy, "as a fish in water," enjoying local legitimacy and some authority.

Echoing Contrafatto (2014), the way in which the process works, the underlying power of a series of social reports as a symbolic artefact to change the local doxa, does not have to be consciously articulated by local actors. In fact the case shows that the level of awareness of the underlying dynamic varies considerably among Shell officials as well as local residents and groups. Some company officials see the purpose of the community engagement and reporting as being "to deliver a social return to the area" (CO2) and not as an overt way of seeking legitimacy. "It's not done for symbolism reasons" (CO1). Many local groups see their participation in the social accounting process as a natural, artless gesture that requires no overt rationalisation: "Sure why wouldn't you?" (ER5). Others see it as a demanded response: "they needed somebody onside" (ER3). The level of conscious awareness among those who contribute to the production of the reports is not critical; it is the story itself that operates at an unconscious level, regardless of the motivations of those who produce it. The overall framing of the company's social accounting allows it to provide a covering narrative of gift and response. This symbolic power of social reports is necessarily unarticulated regardless of the motivations of those who produce it. "Symbolic power … is a transformed, i.e. misrecognizable, transfigured and legitimated form of the other forms of power" (Bourdieu, 1991:170). The shared process of accounting for the social in Erris draws narratives from outside of the company and weaves them into an account of corporate-community interactions which is seamless, notwithstanding the more complex underlying relationships. The social reports produced in this way acquire local significance through the process of co-creation. Their dissemination reflects back to the community a representation of itself with a subtle recalibration of its internal hierarchies to incorporate the presence of the company. This process generated a level of legitimacy for Shell that the company found impossible to achieve through direct confrontation with the community prior to initiating a more engaged social accounting process. "The harder it is to exercise direct domination, and the more it is disapproved of, the more likely it is that gentle, disguised forms of domination will be seen as the only possible way of exercising domination and exploitation" (Bourdieu, 1990:128).

5. Discussion and conclusion

Recent discussions in the social accounting literature highlight the relative lack of attention to non-corporate perspectives in social accounting research, its sometimes light theoretical framing, and the fact that issues of accountability have not yet been fully explored (Cho and Giordano-Spring, 2015; Gray et al., 2009, 2015; Gray, 2013; Thomson, 2014). At the same time, however, a sense of the possibility of socially impactful research in the area persists (Owen, 2008; Gray, 2013; Thomson 2014). This paper explicitly incorporates non-corporate perspectives while also addressing a need for more diversity in the theoretical underpinning.of research. We use a rich, Bourdieusian theoretical frame to explore how social accounting generates local legitimacy through the pivotal participation of the community. We frame social accounting as a masking narrative that acquires symbolic power to shape relations between the company and its immediate external stakeholders. Elements of Bourdieu's theory, particularly his work on the logic of price, on corporate patronage of the arts and on symbolic power, help us to separate the effect of social accounting from that of the deployment of economic capital. This reveals the importance of the symbolic value of the social report within the life of the community. "Domination, even when based on naked force, that of arms or money, always has a symbolic dimension, and acts of submission, of obedience, are acts of knowledge and recognition which, as such, implement cognitive structures capable of being applied to all the things of the world, and in particular to social structures" (Bourdieu, 2000:172).

This paper makes four main contributions to the literature. First, we unpack in some detail the way in which social accounting builds local legitimacy for the reporting firm, responding to the call in Unerman and Chapman (2014:390) to move past "applying the same broad brushstrokes" of legitimacy theory, and instead to undertake a deeper analysis of how it is acquired. Monfardini, Barretta, and Ruggiero (2013) discuss the legitimising power of social accounting as it relates to disclosure. The case we analyse suggests that, at least in the case of community-facing social accounting, the legitimising power derives as much from process as from content. It is not only built from what is disclosed, but also accumulated through the process of gathering stories from external stakeholders and reflecting them back in the form of a social accounting narrative. Our focus on the accounting process itself isolates the symbolic power which a co-created local story can acquire. Bourdieu helps us to see how social accounting can draw in local stories and weave them into a corporate narrative of integration. With the periodic issuing of reports, the narrative becomes more layered and embedded. Bourdieu is also useful in framing the accounting narrative as a map, and the actions of the company in modelling local relations as intended to compensate for the "practical mastery" of the locals. The social accounting process allows the company to repeatedly proclaim its connectedness in the wider field, underpinned by the symbolic power associated with the stories and images contributed by local groups. The social reports produce a partial map of local relations, with the company in a central position. Over time this acquires the symbolic power to change local ways of thinking about corporate relations.

Second, we explore the impact of community participation in the social accounting process. We find that our exploration of community perspectives uncovers an interesting, reflexive process of multiple accountabilities. By engaging with a wide range of actors we are able to show how the contribution by local groups of images and narratives for inclusion in the reports, while commonly understood by them as a spontaneous response to the unearned nature of corporate largesse, is pivotal in shifting their relationship with the firm. Bourdieu's work on the *logic of the price* is useful in understanding the "voluntary" nature of these contributions, based on a response to corporate grants or investments which is markedly different to the response to other funding bodies. The underlying exchange is framed as a narrative of gift and counter-gift, triggering a sense of "accounting to" the company as a natural and neutral act, which in turn allows the company to assume a position of authority in the area. This inversion of accountability, a process whereby the community "accounts to" the company in order to facilitate what is nominally a process of corporate accountability, emerges as a noteworthy dynamic and merits further attention. Aligning with the call in Gray et al. (2009:562-3) for further research on "new accounts of new or different entities in different units with different notions of usefulness and accountability," this could be further explored and tested in other contexts. The inclusion of very local content lends the series of social reports an immediacy and authenticity which could not otherwise be achieved. Its co-authorship by community groups facilitates a local acceptance of its narrative. The iterative aspect of social accounting, repeating and expanding the mantra of engagement, builds into this narrative a symbolic power "to produce existence by producing the collectively recognized, and thus realized, representation of existence" (Bourdieu, 1991:42). Killian (2010) suggests that the language of financial accounting served corporate interests and excluded the community. Social accounting operates in a different way, serving corporate interests by involving, rather than excluding the community in a co-creation process. This links to the idea of symbiotic accounting in Gray et al. (2014), and demonstrates how such symbiosis, at least in process, does not necessarily alter the lines of power.

Third, Bourdieu is useful in elucidating the necessarily tacit nature of the process of building legitimacy through social accounting. Symbolic power must be "misrecognized" to be effective (Bourdieu, 1991); Social accounting offers a cloaking narrative to draw in local groups and allow actors to engage with one another without necessarily acknowledging the underlying power relations and exchanges. In doing so, it provides a "practical euphemism," a story which is written both by the company and parts of the community, which can function as a script for on-going engagement. "Silence about the truth of the exchange is a shared silence" (Bourdieu, 1998:97). Social accounting provides a story of local life curated by the accounting organisation, but created with the participation of parts of the community. This participation consciously or otherwise lends the narrative a symbolic significance which allows the community to respond to it as authentic. The empirical validity of the resultant account becomes less relevant once it acquires the power of a local myth, allowing people "to live as though they believed it." The symbolic power allows it to change the local doxa. "It is this immediate and tacit agreement, in every respect opposed to an explicit contract, that founds the relation of *doxic submission*, which attaches us to the established order with all the ties of the unconscious" (Bourdieu, 1999:70, italics in the original). Such doxic submission is difficult to resist because it does not offer any empirical claims to contest, but rather an invisibly acquired authenticity deriving from the symbolic power of the local. This has implications for the way in which softer, unaudited reports can be understood to influence behaviour and legitimacy.

Fourth, we shed light on the collateral structuring impact on the community of this legitimizing process. This relates to the call in Owen (2008:257) to "involve stakeholder groups fully in our research initiatives," and in the process confirms the observation in Cho and Giordano-Spring (2015:2) "that CSR does not have to be studied solely under the prism of its contribution to the assessment of the firm by its financial agents." The social report features only those parts of the community which interact positively with the company, placing the firm in a central position. This process of accounting demands somewhat formalised local structures to "accept" social engagement with the company which can then be described in the series of social reports. We find that the process is complex, with a lasting impact on the community whose cooperation is required in the process, and that legitimacy is not created without cost to other, informal lines of power and authority. As a collateral effect, it omits other aspects of community life, obscuring these relationships, and blurring traditional authority lines. This is an effect that is disruptive to the pre-existing status quo. The groups see their success mirrored in the social reports, providing positive reinforcement for their interactions. Critically, they see themselves as successful in their role as groups, rather than as *ad-hoc* clusters of individuals. The narrative built up over time by this social accounting series frames social interactions as forms that need to be gathered and reported upon. This echoes the process described in O'Regan (2010:428) that saw the introduction of "new and intrusive accountability relations" into arrangements that might previously have been based on traditional notions of neighbourhood or place. As members of the community provide content for the social reports, they begin to see the provision of narrative and images for inclusion in the series as a natural and spontaneous response, a way to "account to" the company, implicitly placing it in a position of real authority locally. This "accounting to" also changes the way in which they understand their role and position in the community. Their interactions become something to be described, thereby deprioritising things that are not readily describable. More fundamentally, the groups' participation in the generation of content for the social reports sees them narrate themselves into a relationship of trust and dependence.

The reports are framed as accounts of neighbourliness and local achievement, celebrating the connectedness of the community while locating the company as an altruistic patron within those relationships. This euphemistic expression of the interactions is necessary for social accounting to have legitimacy and symbolic power as a cultural artefact within the local area. "Symbolic systems owe their distinctive power to the fact that the relations of power expressed through them are manifested only in the misrecognizable form of relations of meaning (displacement)" (Bourdieu, 1991:170). Social accounting builds corporate legitimacy by absorbing stories from outside of the company, and using these to iteratively represent the local community to itself in a narrative that incrementally elevates the company. The power of social accounting to change local consensus is unconscious and potent, requiring the community only to accept the narrative as a story of local significance, like that of the swans that lie on the stream, and to live as though they believe it. The involvement of community groups is pivotal to imbuing the reports with such symbolic power. This alters both the status of the company and the hierarchies of the community, demonstrating how accounting can shift power in a way that transcends traditional boundaries.

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