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Turning Around Accountability

Purpose

The purpose of the paper is to describe and analyse the nature of accountability for human rights, as enacted by the Business and Human Rights Resource Centre (BHRRC), in this time of globalisation and Covid-19.

Design/methodology/approach

We focus on one case of alleged union-busting and unfair dismissal carried out under the cover of the Covid-19 pandemic. Tracing the action of that case, we show how the BHRRC provides a digital platform for dialogues of accountability. We use a Latourian theoretical perspective to guide the progress of our analysis.

Findings

We find that the dialogues of accountability enacted on the BHRRC platform cannot be satisfactorily characterized in terms an old politics of hegemony, counter-hegemony and counter-accounts. We find that the accountability enacted on the platform operates in three modes: in a political mode to support the formation of issues and publics, and the embedding of norms; in an organizational mode to support the (re)organizing business corporations around scripts of respect for human rights; in a moral mode to keep scruples concerning means and ends, and the pursuit of better outcomes, open.

Originality/value

The paper is novel in that it engages with the part that accounting can play in politics conceived in Latourian terms; in its introduction a notion of modes of accountability on the foundations of Latour's exploration of modes of existence; in its challenge to the value of critical accounting conceived in terms of hegemony and counter-hegemony.

Key words:

Modes of existence, Accountability, Politics, Critique, Human Rights and Business, Covid-19, Latour, Agonism, Hegemony, Counter-Accounting

Turning Around Accountability

1. Introduction

During the pandemic there has been a revivification of the authority of states to know their populations, to educate, and dictate behaviours within national borders; a return, in caricature at least, of the biopower of the 19th century state. A caricature “of a time that is no longer ours” (Latour, 2020). Our time is, of course, one of globalisation, a time in which we should recognise that the common good, including protection from infectious disease, cannot generally be effectively delivered by states unilaterally “dictating measures from above” (Latour, 2020).

New political thinking is required; new thinking that takes account of the fact that each issue is different in terms of: the actors involved; its consequences, and the people and things it affects; the territories it reaches into; and the resources that need to be assembled to deal with it. We need to bring together the right “cognitive equipment” (Latour, 2007a, p. 22), an enabling “political epistemology” (2003a, p. 37) for the production of knowledge to support a new politics, and the “progressive composition of a common world” (Latour, 2004c, p. 53) reflecting the common good of citizens and humanity. We can start by recognising that it is a serious mistake to take the common good as a given, settled once and for all, and that we should not expect that the common good, any less than private good, can be produced without “experimental and carefully accountable procedures of inquiries” (Latour, 2007a, p. 22), including inquiries and calculations concerning the consequences of action.

In this paper we study the kind of contribution that the Business and Human Rights Resource Centre (BHRRC) as a web platform for the staging of accounts, understood as “intellectual technologies that make [states of affairs] visible to the collective eye” (Latour, 2007a, p. 22), is making to the political epistemology of human rights and business. We focus, in particular, on the response of the BHRRC to the impact of Covid-19 on the rights of workers in garment industry. Created in 2002, and “dedicated to advancing human rights in business and eradicating abuse”¹, the BHRRC is “the leading global business and human rights knowledge hub”². It tracks the human rights policy and performance of over 10,000 companies, in over 180 countries, and has made over 4,000 approaches to corporations asking them to give an account of themselves in respect specific human rights allegations, and tracked their responses.

In second part of this paper, we outline the Latourian methodology that guides this work, briefly explain our method, and locate our view of accounting’s potential to support political change by contrasting it with the “agonistic” view of accounting and the political that has won significant support in the critical accounting community in recent years. In the third part we draw on Noortje Marres’ (2005) Latourian reading of John Dewey’s political thought to provide a brief theoretical sketch of a politics for these times; a politics that turns around issues. We include in this part a very brief sketch of the new politics of human rights and business that is emerging in response to the challenges of globalisation. In fourth part we report on our tightly focussed study of elements of the BHRRC’s response to Covid-19 to focus an examination of its role in this new politics of human rights and business, and discuss the kinds, or modes, of accountability we find in the work of the BHRRC. We end the paper with some reflection on the implications of the study.

2. Methodology

¹ <https://www.business-humanrights.org/en/about-us/>

² <https://www.business-humanrights.org/sites/default/files/documents/BusinessHumanRightsResourceCentre.pdf>

We proceed methodologically on the basis that the world is composed of and through relational networks in which both humans and nonhumans have agency (Latour, 2005). Justesen and Mouritsen (2018) review the ways in which actor-network theory (ANT), and Latour's work in particular, has been used in accounting research. They find that while inspiration has been drawn from Latour's work of the 1980's, later writings, exploring the distinction between matters of fact and matters of concern and the multiplicity of being, hold "untapped potential" (p. 434). We use Latour's later work, including his critique of the "modern constitution" (1993a, p. 141).

Latour argues that critique, as deconstruction, has "run out of steam" (2004a, p. 225), and calls for its renewal as a critical constructivism focused on "matters of concern" (p. 232). A thing can appear as an object out there, apart, a matter of fact, only in a forgetting of its origins as a matter of concern, a forgetting of its assembly compounded by a short-circuiting of politics, understood as "*the entire set of tasks* that allow the progressive composition of a common world" (Latour, 2004b, p. 53). The notion of the gathering, as a space in which things emerge and are maintained, through the work of multifarious participants, is key to the critical constructivism we want to study. We see the BHRRC as offering such a space. Our focus is the issue of the human rights of garment industry workers in context of Covid-19, as it emerges as a matter of concern. This study has tight parameters; we "follow the actors" (Latour, 2005, p. 12), human and nonhuman, involved in just one Covid-19 human rights and business story, and we confine our attention to just their appearances and relations on the stage provided, and made publicly accessible, by the BHRRC.

There is no place in the constructivism of heterogeneous associations of materials, actors, tools and skills, that Latour's work reveals, for an already there "indisputable 'society'" (Latour, 2003a, p. 30), or, for that matter, for an already there "indisputable 'nature'" (p. 30). The human and nonhumans are always inextricably entangled in the historically progressive construction of a common world. While modernism sought to draw a division between what is real and what made by us humans and our naming of things, between "words and worlds, nature and culture, facts and representation" (Latour, 2003a, p. 40), Latour insists that: "the only real interesting choice is between good and bad construction and not between construction and autonomous reality" (Latour, 2003a, p. 35). The securing of spaces, arenas, capable of supporting the critical and careful construction, maintenance, and protection of the common world, is vital: "The critic is not the one who lifts the rugs from under the feet of the naïve believers, but the one who offers the participants arenas in which to gather" (Latour, 2004a, p. 246). Critique is then disassociated from notions of debunking, destruction and subtraction, and the disarticulation of things, and associated instead with ideas of production, creation, care and protection. We take the space of accountability and reason provided by the BHRRC as an important part of the space within which politics is revolving around the issue of the Covid-19 and human rights and business, and through which norms and understandings of rights are being constructed.

With the notion of an autonomous reality, we may have the promise of a substance able to give foundation and continuity to being. Latour shows, however, that we cannot rely on any such substance to sustain our common world. The beings-as-other, constructed in networks, that constitute our world rely on a "*subsistence* that they have to seek out at their own risk" (Latour, 2013, p. 162). Latour argues that when we recognise beings-as-other, and see the alteration of being as it passes through different networks, and subsists in different keys through various trials, it is clear that being itself is multiple, that there are many "modes of existence", and that they can subsist only if the networks that sustain them are taken care of and preserved. Latour (2013) identifies fifteen incommensurable modes of being, each with distinct fidelity conditions; differing criteria of good and bad construction depending upon the mode in question. In our study of the construction staged on the BHRRC platform we will

attend to the modes of existence, and accountability, crossing on the platform and to their fidelity conditions.

Locating a Latourian politics of accounting

This paper is concerned with the “politics of accounting” (Cooper & Tinker, 1994, p. 2) and in particular with how accounting and the accountabilities it enables can help reshape our world for the common good. This concern is shared, as we see it, by the entire critical accounting community. Within that community there are of course different conceptions of how change happens and the part that accounting and accountability can play. To help locate our perspective in terms of critical accounting thought, we will very briefly contrast it with the “critical pluralist accounting” (Brown, 2017, p. 37), advocated by Brown and others. This takes inspiration from Mouffe’s “agonistic pluralism” (1993, p.1), and is a useful point of reference for us as it is fully engaged with the politics of accounting, and is in important respects compatible with the Latourian position we advance in this paper. It seems to us that we share a good deal with Brown, just as Latour does with Mouffe: “we broadly belong to the same epistemological camp that rejects the separation between culture and nature and the thesis of the existence of a world of facts independent of ... ‘matter of concerns’” (Mouffe, 2013, p. 49).

We have, however, essentially different views of politics and political change, rooted in different ontologies. On the agonistic view, politics is always hegemonic: “What is at stake is the creation of a common will, a ‘we’, and this requires the determination of a ‘they’” (Mouffe, 2013, p. 46). Political change, on this view, arises through competition for “ideological hegemony” (Brown, 2009, p. 323) and processes of disarticulation and rearticulation. In the moment of (re)articulation accounting can support the process by helping to articulate and align the claims of the oppressed: “counter-hegemonic accountings associated with differently subordinated groups could be linked to form a chain of equivalence directed at contesting neoliberal hegemony” (Brown, 2017, p. 36). Accounting can be involved in the moment of disarticulation primarily by revealing the “real” structural forces and “power relations” (Brown, 2009, p. 315; Gallhofer et al., 2015, p. 860; Mouffe, 2013, p. 49) that lie behind hegemonically distorted constructions being challenged. As explained above, this is exactly the kind of critique that Latour urges us to leave behind as we turn our critical attention to the quality of our compositions.

The root of the difference lies in the commitment that Mouffe and Brown hold to an “ineradicable dimension of antagonism ... radical negativity” (Mouffe, 2013, p. 48); to the inevitably “hegemonic nature of every kind of social order” (Mouffe, 2013, p. 49), that is to the idea and ideal that any new order, new hegemony, “no matter how progressive it appears, ... remains open to contestation” (Brown, 2017, p. 38). They allow no possibility of a movement beyond a world of division and power, no possibility of communism. Indeed, the very idea of communism is opposed as a foreclosure of the political.³ We will say more in our conclusion regarding the implications of our analysis for critical accounting. Before proceeding to the case itself, we want to say a little, in the following section of the paper, about the nature of the politics we see being enacted pertinent to the case.

3. Issues, politics and publics

Rather than conceptualizing politics in terms of any particular set of procedures, the view, on which we rely, make issues the centre around which publics are gathered and politics turn

³ Some may argue that Latour’s own politics are not especially radical. They are, however, not incompatible with communism at the theoretical level, and in practical terms they allow any issue, including our economic relations, to become matters of active concern.

(Latour, 2007b). On this view each issue has its public consisting of those affected by its consequences, and thus the political community will vary in accordance with the issue that needs to be dealt with. These political communities will spill across territories and generally will not be coextensive with any social community sharing commitments to established political forms and practices. They are needed precisely in circumstances where traditional social forms of political practice do not have the resources to deal adequately with issues arising. It then falls to political communities, the publics, “called into being by issues” (Marres, 2005, p. 59), to themselves assemble the resources, and institutional arrangements, required to deal adequately with their issues.

Exactly this process is unfolding in relation to the issue of business and human rights as the emerging community works to reconfigure the politics and governance of the issue to meet the challenge of globalisation. For most of the latter half of the twentieth century there was consensus that states bore the primary responsibility for the protection and promotion of human rights, which they would discharge by making and enforcing appropriate law and regulations, and that the responsibility of business was then essentially confined to compliance with that law and regulation. The effectiveness of this model was undermined by the emergence in globalisation of “governance gaps” (Ruggie, 2008) which increasingly frustrated the capacity of individual states to contain the adverse impacts on human rights of multinational business. The weakening of the traditional model has opened the politics and governance of human rights and business to contestation and ongoing reconfiguration.

The endorsement of the Guiding Principles on Business and Human Rights (UNGPs) by the United Nations Human Rights Council (UNHRC, 2011), has been a key step in the process of change. The UNGPs rest on a polycentric model that recognizes “that the state by itself cannot do all the heavy lifting required to meet most pressing societal challenges” (Ruggie, 2014, p. 8), and that the challenge is to assemble an effective arrangement of the available elements to progressively deal with the issue. The institutional arrangements and resources available, including national and international law, civil society norms and advocacy, and practices of corporate self-governance, can be variously combined. Different combinations will be preferred by different participants and produce different outcomes. There is no privileged location for politics, and there is typically always a possibility of displacement among competing arrangements.

It is important of course that the institutional arrangements established enable the consequences of issues to be recognised and traced to their sources. However, the idea that an issue through its consequences calls its public into being, should not be construed in terms of a simple correspondence between the issue and its public which we just need to map and specify in terms of consequences. We should rather think of the formation of issues and their publics as a risky, contentious, open-ended political processes enacted in space and time: “The public may then be understood as an effect of particular political processes of issue formation” (Marres, 2005, p. 62). The public is not already there, waiting to be uncovered through the tracing of effects and consequences. It needs to be produced, worked at: “We then say that the state of being affected by an issue should not be understood as given, but rather as the achievement of a process of “learning to be affected,” and this is the process in which a public forms itself” (Marres, 2005, p. 62, quoting Latour, 2004a, p. 205). We can then think of the political work done “as being performed by publics-in-the-making” (Marres, 2005, p. 61).

The BHRRC acts as one important mechanism through which the social norms implicit in the UNGPs are coming to be more firmly embedded in practice.⁴ We turn now to the case,

⁴ At specific request of John Ruggie, the chief architect of the UNGPs, the BHRRC sets up a UNGP portal to track progress of the UNGP project and provide support and guidance on implementation: <https://www.business-humanrights.org/en/big-issues/un-guiding-principles-on-business-human-rights/>

and to consider the part played by the BHRRC, and the accountability enacted on the platform it provides, in terms of issue formation and the gathering of a public in respect of Covid-19 and human rights and business.

4. The BHRRC response to Covid-19

The BHRRC provides a digital platform on which news and reports about companies' human right impacts are updated hourly. This material is subsequently sorted and categorised and archived in its publicly accessible library. The BHRRC sees it as its responsibility to bring "under-the-radar cases and ... forgotten victims" to attention, to "highlight emerging debates and issues"; has more than 365,000 page views per month, in eight language, and more than 18,000 subscribers to its monthly newsletter from all parts of the world and all sectors;⁵ it is always striving to have real "impact".⁶ It provides an enormous repository of information, with timelines, allowing users to trace how issues are emerging and forming, to track the politics revolving around them, and to observe how issues are articulated by different actors. The BHRRC makes it clear that it does not involve itself in fact-checking, or audit, of the news that is updated to the platform and library. It also disclaims any exercise of editorial control over the information in the linked websites and emphasizes that it "cannot guarantee their factual accuracy".

The BHRRC does provide a platform for the staging of accountability. A platform on which claims of corporate involvement in the infringement of human rights can be presented along with corporate responses, and counter-responses from those affected or their advocates. Its practice is to present the full story of an unfolding issue in real time, with events, actions, reports, claims, responses, and counter responses, all being included on a clear timeline. The BHRRC strives to be unbiased in its presentation of material and leaves the users to draw their own conclusions on the truth of the matter. From time to time the BHRRC compile reports on important issue, but always maintain a commitment to present fairly and objectively all sides in any debate and to give corporations space to respond to allegations before they are posted.⁷

The economic stress generated by the Covid-19 pandemic emerged in a context of significant "governance gaps" affecting many regions, including weak labour law and limited enforcement, placing the rights of the millions of workers in the global chains of production at risk. The BHRRC has been very active in response to the impact of Covid-19 on human rights⁸. We will focus on its treatment of one issue: alleged union-busting and unfair dismissal in the garment industry under cover of the Covid-19 exception. A recent BHRRC report (2020) covers nine cases of Covid-19 associated threats to freedom of association and trade union rights. Each case has its own story-line; we confine our attention to just one case and follow its time-line as presented on the BHRRC platform.

The case: H&M and Euro Clothing Company II, India.

H&M's direct supplier, Euro Clothing Company II (ECC-2) owned by Gokuldas Exports Group, decided on June 6th to close their production unit at Srirangapatna, Karnataka, laying-off 1,200 female garment workers with immediate effect and with no notice. They attributed the closure to "overseas buyers cancelling their orders or withdrawing their orders".⁹

⁵ <https://www.business-humanrights.org/en/about-us/>

⁶ <https://www.business-humanrights.org/sites/default/files/documents/Examples-of-impact-full-Jan-2015.pdf>

⁷ <https://www.business-humanrights.org/en/about-us/>

⁸ <https://www.business-humanrights.org/en/big-issues/covid-19-coronavirus-outbreak/>

⁹ <https://www.independent.co.uk/news/world/asia/hm-garment-workers-factory-india-jobs-a9579856.html>

On the June 9th the IndustriAll Global Union, to which the Garment and Textile Workers Union (GATWU) representing most of the workers concerned is affiliated, wrote to Gokuldas Exports Ltd suggesting that the action was illegal; under Indian labour law, a company should give a month's notice of lay-offs, and a lay-off of more than one hundred employees requires approval from the government, and it appears that neither requirement was met in the ECC-2 case.¹⁰ Furthermore, from the outset the union argued the factory closure decision of ECC-2 was "not business related" but a case of "union busting"; the unit that was closed was the sole unionized unit of the twenty manufacturing units operated by ECC-2.¹¹

H&M has been the main customer of ECC-2 in 2019 and 2020; in the weeks following the lay-offs and closure, pressure mounted on the brand. On June 22, in responding to a critical tweet H&M moved to refute allegations of its complicity; saying: "The drop in customer demand due to Covid-19 will inevitably impact suppliers, however we are placing orders with this supplier and we fully stand by our responsible purchasing practice."¹² On the 23rd of June, in response to a query raised by *The Independent*,¹³ H&M reiterated and affirmed that despite the adverse conditions created by Covid-19, the level of their orders with the supplier concerned was at approximately the same level as in the previous year, and that they were making payments for goods on time and at originally agreed prices, as contracted. Furthermore, H&M claimed that it was in close dialogue with the trade union and the supplier and working to find a resolution to the conflict acceptable to both parties. They appeared to make an effort to blunt the criticism, by putting the closure into context of the number of units remaining open, and by distancing themselves from the conflict by characterising it as a legal dispute: "the supplier wants to lay off workers at one of its units (out of 20 in total) and the conflict... is about different interpretations of the national law."¹⁴

H&M's claims and position were quickly challenged by union leaders. The president of Garment and Textile Worker Union, alleged that the Srirangapatna unit was targeted for closure "only because it was unionised"¹⁵; the general secretary of The New Trade Union Initiative argued that ECC-2's action was clearly illegal and that there had in fact been "no demonstrable" response from H&M and that it was "in effect party to the union busting through its silence". He went on to urge H&M to "live up to its commitment that it has made to the international community".¹⁶ Discrimination against union members is indeed strongly against H&M commitment to respect labour rights in its supply chain. In its "Sustainability Commitment"¹⁷ H&M makes explicit commitment to respect freedom of association and trade union rights, and to require its partners to do the same. In addition H&M has bound itself in a global framework agreement with the IndustriAll Global Union to protect the fundamental rights of the 1.6 million garment workers employed across its supply chain, and committed itself to "actively use all its possible leverage to ensure that its direct suppliers

¹⁰ http://www.industrialunion.org/sites/default/files/uploads/documents/2020/INDIA/industrial_all_global_union_letter_to_euro_clothing_company_in_india_9-06-2020.pdf

¹¹ <https://www.business-humanrights.org/en/latest-news/india-union-says-euro-clothing-lay-offs-are-illegal/>

¹² <https://www.business-humanrights.org/en/latest-news/hm-says-it-is-fulfilling-payments-for-orders-at-euro-clothing-is-in-dialogue-with-union-supplier/>

¹³ <https://www.independent.co.uk/news/world/asia/h-m-garment-workers-factory-india-jobs-a9579856.html>

¹⁴ <https://www.business-humanrights.org/en/latest-news/india-trade-union-calls-on-hm-to-take-responsibility-as-garment-workers-continue-to-protest-dismissal-from-euro-clothing/>

¹⁵ <https://www.vice.com/en/article/akzkvp/international-fashion-houses-are-leaving-millions-of-asians-jobless-now-the-workers-are-protesting>

¹⁶ <https://www.business-humanrights.org/en/latest-news/india-trade-union-calls-on-hm-to-take-responsibility-as-garment-workers-continue-to-protest-dismissal-from-euro-clothing/>

¹⁷ H&M Business Partner, Sustainability Commitment:

https://hmgroupp.com/content/dam/hmgroupp/groupsite/documents/en/CSR/Sustainability%20Commitment/Business%20Partner%20Sustainability%20Commitment_en.pdf

respect human and trade union rights in the workplace”¹⁸. More than this, in May 2020, H&M endorsed a “joint statement”¹⁹ recognizing the importance of freedom of association in addressing the global health and welfare crisis and committing it to work with others to effectively operationalise the ILO’s *COVID-19 Call to Action in the Global Garment Industry* (ILO, 2020).

Whilst acknowledging that H&M replied to most of the invitations to respond put to it in respect of this issue, the BHRRC criticized its response as showing a lack of accountability (BHRRC, 2020). Although H&M had made, and signed-up to, all the appropriate commitments, their practical implementation in supply chain factories was found to be less impressive, with the non-binding nature of the commitments and weak enforcement rendering them meaningless for workers: “there is little communication with workers on the nature of brand codes of conducts with factory suppliers – therefore the group best placed to enforce and monitor these provisions is not meaningfully engaged” (BHRRC, 2020, p. 17). Furthermore, H&M’s resort to the claim that the dispute was “about interpretations of the national law”, was found to deny the fundamental governance gap problem. It is precisely because in many regions, labour law and its enforcement is weak, and unionisation repressed, that the commitments of multinationals to higher standards matter: “It is a commonly accepted standard, and affirmed by the UN Guiding Principles on Business and Human Rights, that where national laws fall below the standard of internationally recognised human rights, companies should respect the higher standard” (p. 18).

After the publication of BHRRC report (2020), H&M released a statement on August 5 responding to the BHRRC and ongoing protests in India against ECC-2’s behaviour. H&M explained that they had come to see the case as one of suspected non-compliance by a supplier with their minimum requirements in respect of workers’ rights to freedom of association. They reported that they have had discussions with all of the parties involved and have made it clear using “all possible leverage” that meeting their requirements in respect of worker’s rights to freedom of association, and the negotiation in good faith between the supplier and the unions involved to resolve the dispute, are conditions for H&M’s continued business engagement with the supplier organization. H&M concluded that unfortunately they had not yet seen their expectations as to good faith negotiation fulfilled. That failure, they explain has forced them to use their “ultimate leverage and *gradually phase out* the business relationship with Gokaldas Export Ltd due to non-compliance with our requirements to respect freedom”. The phase out is gradual, over 18 months, to minimize damage to the supplier, and to allow time for a re-evaluation of the decision and possible resumption of orders if they “see convincing signs and actions of remediation and credibly respecting workers’ rights to freedom of association...”²⁰

Discussion: Modes of accountability

In this section we reflect on the work of the BHRRC, and the H&M and ECC-2 case, in terms of the modes of existence and accountability, we find to be at stake; the modes of politics [POL], organization [ORG], and morality [MOR]. Whilst it is tempting to think of modes as analogous to domains, we can better think of them in terms of what is generated, subsists and is passed on through the more or less robust, and entangled, actor-networks involved.

A political mode of accountability

¹⁸ Global Framework Agreement: <http://www.industrialunion.org/industrial-global-union-and-hm-sign-global-framework-agreement>

¹⁹ <https://actonlivingwages.com/wp-content/uploads/2020/05/Final-joint-statement-brands-employers-union-on-Covid-Myanmar.pdf>

²⁰ https://media.business-humanrights.org/media/documents/files/documents/HM_response_to_BHRRC_report_August_2020.pdf

It is, we suggest, clear that accountability operates in a political mode in the practice of the BHRRC. The BHRRC, and the relations of accountability it stages, operate in the political mode insofar as they serve to build a public turning around the issue of human rights and business. Latour argues that in the political mode truth is not a matter of reference, but of effectiveness of the work done in bringing a group, a public, into existence and maintaining it: “Anything that extends it is true; anything that interrupts it is false” (2003b, p. 148). Politics is then the continuous work of the definition, materialization, and maintenance of an issue and its public, and the applicable fidelity condition is effectiveness.

The BHRRC works incessantly to build a public around the issues of human rights and business. Its response to Covid-19, and to the H&M and ECC-2 case in particular, are, of course, part of that bigger endeavour. From the perspective of the political mode, what counts as good politics is effectiveness in building and maintaining that public. In terms of this mode the key issue is not the accountability staged by the BHRRC leads to remedy or action in the particular situation, for example the closure of the Srirangapatna unit; it is, rather, the contribution that the work done, in pursuing accountability in the case, makes to the formation of an affected public, and the embedding of human rights norms of behaviour.

It plays a part as a hybrid actor, human and nonhuman, in bringing issues to light, time and again, and to carrying to actors on all sides evolving conceptions of good practice and appropriate social norms; including commitment to human rights, and emerging interpretations of what that means. In doing so the BHRRC performs within a framework, a complex assemblage, that includes: national and international law, including ILO principles; the voluntary commitments of multinationals to codes and norms, including those developed under the influence of the UNGPs; the pressure for change and improvement in practice coming from NGOs, trade unions, and other advocacy groups. Whilst the BHRRC commits itself to fairness and objectivity, it clearly exercises a critical performativity, and its work has effects. In giving a platform to claims raised against corporations and the responses they make, the accounts corporations give of themselves are made easily and widely accessible and open to counter-responses of all kinds; economic, emotional, legal, political. Cases of alleged abuse are no longer contained to the locally affected individuals, communities, their allies and advocates, and the alleged offenders; They are publicized and circulated making it possible for a wider public to “learn to be affected” (Latour, 2004a, p. 205) by the issue, and to become part of its public, and to share responsibility for dealing with it.

An organizational mode of accountability

In mode of organisation the focus of attention is the “action of organizing” (2013, p. 390), the ways in which “organized beings”, always beings-as-other, emerge and have, more or less, consistency. What Latour calls scripts are key to the “organizing act” (p. 391). Scripts are those narratives which “have a *hold* on those who tell them” (p. 391), which give them roles and some degree of freedom of performance. On the BHRRC accountability platform, through claim and counterclaim, we find scripts of corporate responsibility emerging and being performed, and helping to shape the organized being of the entities involved. In particular, in the mode of organization, accountability plays a role through the BHRRC site, in returning the H&M to its script of supply chain responsibility, as articulated in its agreements and commitments. The claims raised and the action of responding, both calls H&M to be accountable for its own commitments and helps shape those commitments. In the process H&M is (re)organized as a corporation that takes more seriously its responsibility to respect human rights. H&M is very much a party to this activity of (re)organizing in response to respect for human rights, reviewing its own position in light of the demands, given a very visible platform by the BHRRC, that it explains and (re)considers its position.

The organizational mode of accountability enacted by the BHRRC, has its own felicity conditions; we can think of good and bad organizing. The BHRRC is supporting H&M to reflect on itself, to reflect on its defining commitments, and helping it to hold itself true to those commitments; it is acting as an organizational support to H&M helping it to sustaining some organizational consistency. It is clear that H&M is endeavouring to organize itself around a script of responsible business and respect for human right. Organization clearly has no “autonomous reality” to lend it continuity; it is “astonishingly fragile” (Latour, 2013, p. 395), in part because multiple scripts will be at work in the process of organizing. The organizational accountability staged by the BHRRC helps H&M to regain a balance.

A moral mode of accountability

Latour’s studies have always, at least implicitly, involved “*value judgment*” (2013, p. 159), bringing out the felicity conditions for each mode. He has in that sense “been “moralizing” from the outset” (Latour, 2013, p. 452). In addition, however, he recognises Morality [MOR] itself as a distinct mode of existence encountered in our experience of moral scruples. Specifically, we find morality in the anxious scruples we face concerning means and ends: “what if we had taken ends for means, or vice versa ...?” (Latour, 2013, p. 459). Infelicity in the mode of morality come when we “stop worrying; we suspend our scruples” (2013, p. 460). The relational ontology of being-as-other, that Latour offers, intensifies the uncertainties around the distinction of means and ends: “If I exist only *through the other*, which of us then is the *end* and which the *means*?” (Latour, 2013, p. 454).

What we find being enacted on the BHRRC platform is an accountability, without closure. Action of holding to account through claim, response, and counter-claim, remains open to the pressure of moral scruple. In the case reviewed there was real impact, H&M was brought to recognise the need to improve the robustness of its response to the action of Gokaldas, and Gokaldas have been sanctioned in such a way as to encourage them to recognise the force of human rights norms. There is a real prospect that they will change their behaviour in an effort to retain a relation with H&M, and that through such change respect the human right to free association will, in time, become more fully embedded. It is important to see however that the moral accountability remains open, the case is not, or never closed, H&M should continue to worry about whether it has done enough, done the right thing, confused ends for means, and the demands of moral accountability raised on the BHRRC platform will help keep its scruples alive.

5. Concluding reflections

Accounting and critique

Some may be inclined to see the activities of the BHRRC we have described as “counter accounts”: “countering or challenging the prevailing official and hegemonic position” (Gallhofer, et al., 2006, pp. 681-682). We resist this for two reasons.

Firstly, while we see the BHRRC in terms of a new politics of issue formation, the academic literature of counter accounting is firmly wedded to an “old politics: hegemony, power, domination” (Latour, 2005, p. 1313). The view we have outlined in this paper entails a “shift from a reductionist to an irreductionist philosophy” (Latour, 1993b, p. 154). The old politics wants to reduce things to “hegemonic discourses”, the “totalizing power” of corporations (Vinnari and Laine, 2017, p. 1), or to effects of the “economic base” (Spence, 2009, p. 216). The new view “does not want to reduce anything to anything else” (Latour, 1993b, p.154) it seeks to engage with the tangle of forces involved in any ongoing process of

assembly. It needs “no a-priori ideas about what makes a force, for it comes in all shapes and sizes” (Latour, 1993b, p. 154).

The second reason to distance the accountability we have described, from the old politics of counter accounting, is the latter’s association with an ideal of distal critique that equates counter accounts with “external accounts” (Thomson et al., 2015). Spence argues that critique has to come from outside the “historical bloc”; the “hegemonic formation” (2009, p. 210). This leads Spence and others to recommend a host of peripheral alternative accounting practices. Such reactive and marginal critical gestures cannot help us in any substantial way to make progress toward the construction or composition of a good “common world” (Latour, 2003a). Critique, from a distance, has “run out of steam” (Latour, 2004b). We need “critical proximity” (Latour, 2005) embedded in the political processes of construction at all stages. The compositional work of BHRRC, and the dialogues of accountability it stages, help integrate critique into the heart of the politics of human rights and business. In doing so it makes politics and accountability turn around the issues; issues we care about and learn to care about: “learn to be affected” by (Latour, 2004a, p. 205).

Accounting scruples

We have taken issue of human rights in context of Covid-19 as means to explore a Latourian view of how accounting can contribute to the composition of the common good. The most pressing matter of concern now is surely climate change. The part that accounting can play as we pursue the “common good” in the face climate change effects, and other disasters, has begun to be addressed by accounting researchers. Perkiss and Moerman (2020), for example, study accounting practice in context of the hurricane Katrina tragedy, and use a sociology of worth perspective, incorporating the insight taken from Latour’s work, to study the part that multiple narrative accounts can play in composition of society.

The case we used in this paper also involved primarily narrative accounts; the approach we outlined applies to accounting in general. Latour insists that we must calculate: “The optimum *must be calculated even though it is incalculable*” (Latour, 2013, p. 462). In working for the common good, we must deal with incommensurables, and we must be ready to keep calculating. The great danger is that accounting itself, in whatever form, closes down our moral scruples and stops us calculating, stops our efforts to optimise. Sargiacomo et al., (2014) study accounting practices following an earthquake that occurred in the Abruzzo region of Italy in 2009. They found that accounting in time became a constraint, closing off the scope for moral scruple and recalculation: “accounting actors may have contributed to the greatest good for the greatest number (as measured in monetary terms), but they were forced to neglect the individual rights and suffering of those directly impacted by the disaster” (Sargiacomo, et al., 2014, p. 661). If accounting is to effectively support the good construction of a common world, accountants must find ways of rethinking the practice of accounting so that it keeps open the search for better outcomes. The study by Lai et al., (2014) of accounting practice in the recovery period following the Veneto floods of 2010, presents a more encouraging view of the capacity of accounting to rise to this challenge. They found that the by engagement of all players, and in particular by including victims and those engaged in the recovery process in the calculative work, the accounting system was able to make an important contribution to the community’s response to the collective tragedy: “Accounting fostered dialogue, mutual understanding, trust and solidarity among victims, who played a crucial role in enabling the overall accountability process” (Lai, et al., 2014, p. 579). Our comments here no more than hint at the work that ought to be a priority for critical accounting scholars. It is urgent that the insights of much prior work be drawn together, systematically, to help support the design of accounting systems that really contribute to the

politics of good construction. Of course, there can be no final answers about good accounting design: “Let’s get back to our calculations. *Calculemus*” (Latour, 2013, p. 474).

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