

Editorial

Accounting, Accountability and Animals

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1. Introduction

The aim of this special issue is to advance our understandings of animals as a constituency in relation to critical accounting and practices of accountability. More specifically, we seek to bring together a collection of papers that explores the nexus of animals, accountability, power, and ethics. Currently, there are only a small number of accounting papers that discuss these matters, and we wish to expand the conversation. Critics (e.g., Ingold, 2011) point out that despite the efforts of writers such as Latour to consider the agency of non-human actors, animals have not been investigated in depth. Further, as questions related to the social, political and ethical aspects of human-animal relations transcend disciplinary boundaries, we hope to attract papers informed by fields such as philosophy or critical animal studies, where discussions on the status of animals are more prolific.

Discussion on the moral, political and legal status of animals is often thought to be a contemporary phenomenon, perhaps a spin-off of the 1960s human rights movement; yet the history of the idea extends back several centuries (Walters & Portmess, 1999). As illustrated by Linzey and Clarke (2004), numerous philosophers from Plato onwards have exchanged views on whether differences between humans and animals are morally relevant and whether such differences justify human domination over animals and the exclusion of animals from the realm of justice. As a thorough review of these debates is beyond the scope of this editorial, three examples must suffice to illustrate their similarity with present-day discussions. Radical views similar to those of contemporary animal rights activists were presented in the 17th century by the critical essayist Michel de Montaigne, who posited that human beings are neither superior nor inferior to animals. He further argued for the just treatment of animals on the grounds that humans having power over animals is no excuse for abusing them “at our pleasure”; reducing them to “our slaves” (cited in Linzey & Clarke, 2004, p. 65; see also, Gontier, 2016). A more reformist position is illustrated by the English social critic and poet Alexander Pope, who called on human beings to exercise responsible stewardship over animals and hold those abusing animals to account: “I cannot think it extravagant to imagine that mankind are not less, in proportion, accountable for the ill use of their dominion over creatures of the lower rank of beings, than for the exercise of tyranny over their own species” (cited in Linzey & Clarke, 2004, p. 72). As a final example, at the end of the 18th century philosopher Jeremy Bentham (1789, pp. 308–309, n.1) contemplated: “The day may come, when the rest of the animal creation may acquire those rights which never could have been withholden from them but by the hand of tyranny.”

Might Bentham’s prophecy be coming closer to realization? At least it appears to us that questions related to the status of animals have increased in various fields.¹ Political philosophers, for instance, have begun to consider ways in which non-human animals could

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be granted political rights such as citizenship or representation in democratic political systems (Donaldson and Kymlicka, 2011, Cochrane, 2012, Garner, 2017). Legal scholars have begun to probe into questions of animals' legal personhood and legal animal rights (Kurki, 2019, Stucki, 2020). Sociologists, in turn, have argued for the incorporation of animals into analyses of society and the application of classic notions of critical sociology, such as hierarchy and domination, to conceptualize their unequal relationships to human beings (Tovey, 2003). Initial forays into the animal theme have also appeared in management and organization studies (Janssens and Kaptein, 2016, Labatut et al., 2016). Yet, there appears to have been very little discussion on non-human animals in critical accounting research (*cf.* Vinnari & Vinnari, 2021). This observation forms the motivation of this special issue.

The four papers in this special issue exhibit delightful variety in terms of their theoretical frameworks and empirical settings. Next, we provide a brief summary of each paper, followed by our reflections on issues that remain to be taken up in future research on accounting, accountability and animals.

Favotto, McKernan and Zou's article (in press) engages philosophically with the ethical basis on which people could render an account of their relationship with animals. Drawing on the arguments of Derrida (2004) and Haraway (2016), the study rejects the 'traditional' notion of accountability that is founded on agency theory in which a principal holds an agent responsible for his/her actions. The paper concurs with Power (1991) that agency notions of accountability break down when there is a lack of clarity as to who the agents and principals are. Further, such notions of accountability fail to adequately theorize how one might conceive of one's responsibility and responsiveness to others. The paper then develops a notion of 'speculative accountability', which is predicated on conceiving animals as 'kin' rather than as an unrelated species. Speculative accountability further emphasizes the need to actively respond to animals 'in the singular', that is, as situated beings. As a result, we cannot be entirely persuaded that the adoption of universal codes as normative guides to practice with respect to human-animal interaction always succeeds. The paper ends with the empirical work of Porcher and Schmitt (2012), which illustrates an entanglement between humans and animals that enacts a mutual form of co-responsiveness.

Like Favotto et al. (in press), Cuckston's paper also addresses accountability relations. Unlike Favotto et al., however, Cuckston (in press) is less interested in theoretically reframing relations of accountability as these relate to people and animals. Instead, the study focuses on how accountability is rendered via qualitative accounts that are produced annually by NGOs. Rather than viewing these reports as self-serving impression management tools, the paper sees such annual reports as framing devices-creating calculable spaces within which the organization crafts its own agency while simultaneously rendering an account of its performance relative to stated objectives. Anchored in Callon and Muniesa (2005)'s broad framework in which calculation includes not just numbers but diverse forms of judgement and classification, the study identifies three key steps in which the annual reports of NGOS frame calculation and accountability: (a) first, the object of calculation is separated out and displayed, (b) second, relations are crafted between activities and diverse measures of performance, and (c) third, a result or decision is extracted. Using the annual reports of the World Wildlife Fund-UK (WWF) for the years 2013–2018, the study shows how the accounts craft a particular 'performance object' as populations of specific wildlife species, articulate adverse relations wherein some species are threatened with extinction due to poaching, threats to habitat, etc., and finally provide an analysis of the various forms of

conservation undertaken by WWF to mitigate threats to endangered species. Cuckston argues that these qualitative accounts are similar to the quantitative accounts provided by for-profit firms; they affirm the agency of the organization and enable accountability to be discharged. These reports are not mere window dressing.

McLaren and Appleyard (in press) studies the effects of the Business Benchmark for Farm Animal Welfare (BBFAW), which is conceptualized as a new source of normativity in the food industry. The BBFAW provides criteria for farm animal welfare and then publishes a rating of companies based on the associated performance information, the underlying idea being to motivate companies to report extensively on farm animal welfare and, consequently, improve their treatment of the animals. Drawing on theoretical resources offered by social movement theory and institutional theory, McLaren and Appleyard analyzes the development of, and corporate response to, new values and norms related to farm animal welfare. The study finds that the two non-governmental organizations behind BBFAW were successful in instituting new norms in a field thus far lacking such norms. The authors also argue that the benchmark has produced positive effects in terms of improved reporting and a change in the case company's identity, although the paper does note that improved disclosure cannot be taken as a straightforward indicator of improved behavior.

Gottlieb, Johed and Hansson's article (in press) also focuses on the issue of farm animal welfare (FAW) in the context of Swedish dairy farming. Mobilizing field data from 29 semi-structured interviews undertaken with dairy farmers, bank staff, and advisory, consumer and governmental organizational representatives, the study explores the demands and controls influencing FAW (such as those stemming from governmental statutes and reporting requirements, demands of certification bodies), as well as accounting metrics shaping FAW (such as milk yield, mortality, and culling rates). However, Gottlieb et al.'s study also considers the emotional ties (inter)connecting dairy farmers to their cows and their welfare – outlining how dairy farmers are shown to be concerned with not only the physical but also the emotional states of their animals (although the latter is not well captured by the metrics). In so doing, the paper seeks to explore the limits of accountability for animals. It notes that FAW as a referent for accountability is limited by what is known about animal welfare (with less being known about their emotional states) and the current sociopolitical consensus, which enables the use of farm animals to produce food. Going forward, Gottlieb et al.'s article argues that the self-accountability of farmers – informed by their connectedness to the emotions of the animals – may offer hope for future improvements in the underlying practices informing FAW.

2. Reflections and avenues for future research

Not only do the papers in this special section address a variety of research questions, they also differ in terms of how they characterize non-human animals. Both McLaren and Appleyard (in press) and also Cuckston (in press), adhere to a conventional research stance whereby non-human animals are portrayed as passive objects acted upon by human beings. McLaren and Appleyard's article, for instance, considers animals indirectly, focusing as it does on the animal welfare benchmark and the effects this has had on corporate reporting and the case company's identity. Farmed animals are mainly addressed as a collective or, when discussing particular criterion, in terms of various species. Cuckston's study, in turn, makes animals literally visible by reproducing WWF's photographs of charismatic species, but without granting them much agency. The study has two subjects, neither of which is a non-human animal: on the meta level, we have the researcher-donor who sets out on "a personal

philosophical exploration” (p. 1) which is simultaneously an interpretive inquiry; and on the empirical level, we have the study’s focal organization, the NGO that needs to convince its donors that it is doing all it can to conserve certain wildlife species. Non-human animals are often addressed collectively as “wildlife” and, tellingly, conceptualized as the NGO’s “performance object”.

Gottlieb et al. (in press) introduces greater tension into the characterization of non-human animals. On the one hand, the study recognizes that non-human animals are reduced to performance objects, whereby FAW is measured in terms of its conformance with benchmarks and traffic light systems inscribing animals in terms of production goals. However, on the other hand, Gottlieb et al. also outlines how farmers connect their own happiness and satisfaction to a broader construction of accountability, which involves both acknowledging and caring for the emotionality of sentient animals. Further, Favotto et al.’s study (in press) indicates that animals, like humans, have agencies and advocates a more active and co-responsive relationship between humans and animals. As yet, there is little accounting research investigating this and the connections to accounting.

On a related note, we also hope to encourage a more critical spirit in future research related to this area of investigation. For instance, the measures of farm animal welfare (raised by McLaren and Appleyard and Gottlieb et al.) do not challenge the existence of an industry that is not only ethically debatable but arguably seriously detrimental to our planet (Xu et al., in press). Therefore, we see numerous opportunities for accounting and accountability research that engages with critical animal studies,² mobilizing the notion of animal rights to critique extant practices. In addition to addressing the plight of farmed animals, we also see opportunities for accounting research that casts a critical eye on the pet industry, horse racing, hound racing, live animal export (Christensen & Lamberton, in press), poaching and the numerous other ways in which capitalist aspirations have made living beings into profit machines. Such research could also take on board Nibert’s (2013) idea that the exploitation of non-human animals throughout history has been entangled with the oppression of human beings.

A third investigative space could be opened by mapping and understanding the discourse of natural capital accounting (Lin et al., 2018; Barker, 2019). In the last decade, nations have undertaken a diverse range of initiatives focused on understanding their changing ecological footprints and the term ‘corporate natural capital accounting’³ has now emerged (see Natural Capital Coalition, 2016; Barker, 2019, Dasgupta, 2021). Barker (2019) advocates for accounting to be engaged with such disclosures and points to forms of integrated reporting that could include such accounts. But are such attempts ‘helpful’ projects that would mitigate the loss of biodiversity, or will they again be ineffectual tools given the march of economics and marketization in emerging economies in Africa, South America and South East Asia? Deforestation and the consequent loss of natural habitats, for example, continues in countries such as Nigeria, Ghana, Ecuador, and Indonesia (FAO & UNEP, 2020). It would be interesting to investigate and understand whether ‘natural capital accounting’ could aid conservation efforts within a broader movement to prevent the impending environmental catastrophe.

In this issue, we have begun to think of animals as non-human actors and of the kinds of accountability relations that could be forged. But, what of other living organisms? How might microscopic organisms also be thought of as active participants in the world and be connected to calculation and accounting? And with what effects? Recently, writers like Bennett, 2010,

Ingold, 2011 have expanded on Latour's (1988) notion of non-human actors. Bennett (2010), for example, uses the term "vibrant matter" to encompass microscopic organisms, while Ingold (2013) talks of how even non-living things (such as wood) can be constantly 'becoming' and therefore shape the handiwork of artisans such as sculptors. People, things, animals, and other living organisms then mutually correspond with each other in a dynamic ecology of relationships (Ingold, 2011). The recent work by Fiedler et al. (2021) begins to explore the agency of such vibrant matter in their discussion of the measurement of greenhouse gases and their subsequent translation into carbon assets and liabilities. Given these developments in the literature, much more could be the subject of study. Future critical research in this vein could expand the notion of non-human actors (beyond animals) to include a broader consideration of living organisms,⁴ conceptualizing them as actors with agency (Tovey, 2003, Ingold, 2011, Latour, 2005) or vibrant matter (Bennett, 2010), and investigating how they could be made more visible in accounting and accountability systems (Vinnari & Vinnari, 2021).

To conclude, we hope that the papers in this special issue will encourage diverse research prioritizing the issue of accounting, accountability, and animals as a pressing matter of concern for contemporary researchers in our discipline. We have also indicated that this focus could be developed further to consider a broader set of living 'beings'. We would like to thank the authors for providing us with the stimulation to embark on a journey of exploration about the animal kingdom and the 'living world'. We hope many will take up the research challenge in the future. Finally, we would like to thank the Editors in Chief, Jane Andrew, Christine Cooper and Yves Gendron, for their support.

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¹ Part of this new momentum might be due to increased understanding of planetary boundaries (Rockström et al., 2009; Steffen et al., 2015), especially the detrimental effects of industrial animal agriculture on the climate and biodiversity (Díaz et al., 2019).

² For an introduction to critical animal studies, see Taylor and Twine (2014). Other recommended readings include Arluke and Sanders (1996), Joy (2010), Patterson (2002), and Vialles (1994). Journals that publish related content include but are not limited to: *Anthrozoös*; *Between the Species*; *Journal for Critical Animal Studies*; and *Relations: Beyond Anthropocentrism*.

³ Natural capital is seen to consist of natural assets, such as air, water, biodiversity, land, etc., that offers companies and governments various benefits in the form of resources and services. Organizations are encouraged to monetize these benefits and include the latter in their economic decision-making. Such calculative exercises present numerous difficulties, such as the impossibility of calculating a price for the intrinsic value of nature (Barker, 2019).

⁴ Indeed, it appears that plants and trees are also capable of communicating with each other (Simard & Durall, 2004; Wohlleben, 2016) through mycorrhizal networks and are in fact ‘social beings’ rather than isolated singularities. How this social life of forests might connect to accounting remains an unexplored area of research.