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ACTIVISM, ARENAS AND ACCOUNTING IN CONFLICTS OVER TOBACCO CONTROL

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Purpose: To provide theoretical and empirical insights into the effective use of external accounts by social activists in a range of conflict arenas in order to bring about change.

Design/methodology/approach: This article presents a longitudinal case study of Action on Smoking and Health UK (ASH) and their use of external accounting and other activist practices during the period 1999 - 2010. We explore these practices from the perspective of one organisation engaged in conflict arenas concerning the (un)acceptability of tobacco production, consumption and governance. We conduct our exploration based upon a dynamic conflict arena framework that attends to the range of external accounting and activist practices, tactical intentions and states of conflict used by ASH to confront the tobacco industry and bring about change in the governance of tobacco production and consumption.

Findings: Our study identifies the use a diverse range of external accounts and other activist practices. These were used to initiate, perpetuate, escalate and seek resolution to tobacco-related conflicts across a number of arenas. This assemblage of external accounts and activist practices were used to confront, counter-act and to co-operate with actors engaged in tobacco-related conflicts. Our evidence suggests that the deployment of different types of external accounts by ASH was aligned to the context of the particular conflict arena involved, and was influenced by the strategy and engagement tactics of the activists and other actors, as well as power dynamics and acceptability of the governance regime in the contested arena. Whilst ASH used different external accounts in specific episodes of activism, these individual accounts also contributed to an emerging holistic account of the unacceptable consequences of tobacco production, consumption and governance.

Originality/value: This study provides theoretical and empirical insights into how external accounting can contribute to the problematisation and development of social and environmental change agendas. The conceptual framework developed in this paper creates new visibilities and possibilities for developing external accounting practices and in researching this fast-developing area of social and environmental accounting.

Keywords: external accounting, transformation, governmentality, tobacco, activism.

1. Introduction

The most encouraging event of the last month was a vitriolic attack on ASH (Action on Smoking and Health) by the retiring chairman of British American Tobacco. He spoke with loathing of the “narrowly based, vociferous anti-tobacco activists” trying to criminalise its customers, without mentioning that BAT killed 7.5 million of them in the last decade. It showed just how painful a pressure group’s sting can be.

Malcolm Dean, *The Guardian*, 5 May 2004

Anti-tobacco activism has been amongst the most effective social movements in the last thirty years. Since publication of a causal link between smoking and lung cancer in 1950, this social movement has been influential in bringing about radical changes in policy, individual smoking behaviour and culture (Berridge & Loughlin 2005; Berridge, 2007; Mamudu et al., 2011). Recent examples of change include bans on smoking in public places in the UK and several other countries, and the introduction of plain packaging for tobacco products in Australia. The movement has sought to de-normalise the production and consumption of a product that previously epitomised progress, sophistication and modernity, and to call into question governance regimes concerning tobacco.

Tobacco, smoking, and multi-national tobacco companies have been the subject of much academic study, spanning issues such as: individual freedoms (Bell et al., 2010); corporate social responsibility of the tobacco industry (Moerman and van der Laan, 2005; Palazzo & Richter, 2005; Wiist, 2006); and tobacco control (Trochim et al., 2003), with the latter also being examined in the context of the history of public health science and policy (Berridge 1999, 2003, 2007). Within this body of public health research, activism and use of the media and advertising have been identified as significant issues (Berridge, 2007; Berridge & Loughlin, 2005; Pennock, 2008; Street, 2004). In this paper, we extend this work with specific reference to external accounting¹ by developing conceptual and empirical insights into the role of external accounts within conflict arenas surrounding tobacco control.

External accounts are produced by, or on behalf of, individuals who are beyond, or ‘outside’, the control of the entity that is the subject of the account. Typically, external accounts will originate from less powerful social groups, in order to justify some form of corrective intervention. Mirroring the abilities of dominant forms of accounting, external accounts create alternative representations of organisational conduct and construct and communicate new visibilities and knowledge of existing situations, in order to oppose and change something regarded as socially and environmentally harmful or undesirable. By problematising organisational conduct from the perspective of oppressed social groups and/or ecological systems, external accounts can problematise and “make ‘thinkable’ and ‘governable’ those issues currently regarded as ‘unthinkable’ and ‘ungovernable’ by those in power” (Dey et al., 2010, p.64).

Furthermore, external accounts may form part of activist practices intended to challenge and de-legitimate power relations in order to mobilise change agendas in social movements. These external accounts are therefore embedded within struggles for power, resources and the ability to govern. The use by civil society of external accounting processes and practices has grown in importance in the social accounting literature (Gallhofer et al., 2006; Shenkin & Coulson, 2007; Spence, 2007, 2009), and resonates with the critical accounting community, specifically those seeking transformative change (see, for example, Cooper et al., 2005; Everett, 2004). Many activist organisations have sought to make visible and delegitimise the social and environmental impacts of corporations and governments as part of their campaigns for change (Crossley, 2003). Activist and campaigning groups within civil society use external accounting practices to problematise the social and ecological acceptability and legitimacy of the actions of others and create new forms of knowledge and fields of visibility of the actions of institutions. From a social movement perspective, external accounting may therefore be viewed as a form of symbolic activism that can challenge and disrupt the target entity’s reputation, power and legitimacy (den Hond & de Bakker, 2007; Kneip, 2013). External accounting can also be viewed as an adaptable form of engagement amongst a range of actors within conflict arenas

(Georgakopoulos & Thomson, 2008). We suggest that focusing on external accounting in social movement campaigns, rather than those produced by profit-seeking corporations, provides a rich empirical site in which to consider accounting's contribution to social and environmental change agendas (Bebbington & Thomson 2007).

We develop the exploration of the links between external accounting and social activism using a longitudinal analysis of Action on Smoking and Health UK (ASH hereafter) in the period 1999 - 2010. ASH is a public health charity that works to eliminate the harm caused by tobacco in a diverse range of conflict arenas. ASH is generally regarded as a highly effective activist organisation that makes extensive use of a diverse assemblage of practices (including external accounting) to problematise aspects of tobacco production, consumption, and governance (Mamudu et al., 2011). We examine a series of external accounts produced by ASH as part of campaigns that sought to problematise and transform regimes of tobacco control. This longitudinal case study provides empirical evidence to develop a conceptual typology of external accounts developed by Dey et al. (2012), and to theoretically extend this typology by integrating insights from research into social activism.

The longitudinal case study provides insights into the emergence and evolution of ASH's campaigns that sought to holistically and comprehensively de-normalise tobacco across various conflict arenas. Within these campaigns, external accounts provided evidence of the harm of tobacco, to be disseminated amongst a wider audience of actors. External accounts contributed significantly to ASH's efforts to de-normalise and de-legitimate all aspects of tobacco production, consumption and governance. ASH sought to target numerous organisations and aspects across the whole tobacco life cycle, and external accounts (in multiple forms) were used to communicate the evidence on which these campaigns were built. These accounts were also a major part of their efforts to engage many stakeholders and to facilitate co-operation and support of ASH's vision. ASH's external accounts may be interpreted as a reaction to problematic actions or knowledge claims by those supporting tobacco; as an effort to disseminate new evidence to further problematise tobacco production and consumption; or to suggest possible solutions to these risks that could involve changes in governance, technology, organisational practices and individual smoking practices. Our findings therefore provide further insights into how accounting "for the other, by the other" (Dey et al., 2010, p.64) can manifest itself in praxis. Finally, in understanding the dynamics of conflict arenas and contribution of external accounting provides important insights into the potential of external accounting within any process of social change, particularly from the perspective of societal groups that lack power.

The article is structured as follows: first, we review prior research in this field and present a conceptual dynamic conflict framework. Second, we outline our research methods and explain our rationale for selecting ASH. Third, we present our findings for our study of ASH's external accounting and activism assemblages. These findings are set out in two stages, beginning with a broad analysis of the scope and patterns of external accounting and activism adopted by ASH in a range of tobacco-related conflict arenas during the period 1999-2010. This is followed by an analysis of the key dynamics of a specific arena - still unresolved - associated with the conflict between ASH and British American Tobacco (BAT), concerning the latter's social responsibility and sustainability claims. Finally we summarise our findings, discuss the study's contributions; and outline some areas of further research.

2. External Accounting and Social Activism within Conflict Arenas

The concept of conflict arenas has been used to analyse a number of social and environmental concerns (for example, Georgakopoulos & Thomson, 2008; Hilgartner & Bosk, 1988; Lowi, 1964; Rucht, 1990; Dey & Russell, 2014). The conflict arena is a metaphor to describe the symbolic location of political engagements surrounding a specific issue of concern that affects and is affected by a range of different actors. An arena is not a predictive model, but seeks to represent, explain and make sense of complex decision making processes (Renn, 1992). Analysis of a conflict arena attempts to represent the key actors involved, their

patterns of interaction, communication and the processes that affect the collective outcome (if any). It is assumed that the assemblage of engagement practices by actors will differ and be shaped by different tactical intentions, that are in turn contingent on the collective dynamics of the conflict resolution process. These practices are also affected by the level of resources, such as money, power, social influence, value, reputation, knowledge and evidence, possessed by each actor. Whilst resource accumulation may be the ultimate goal of an actor, arena engagements are normally evaluated by actors' perceptions of their influence on decisions made (Renn, 1992).

A conflict arena further assumes that different actors are involved in a struggle to influence the outcome of a collective decision process in accordance with their values and beliefs. Georgakopoulos and Thomson (2008) used a single conflict arena model to evaluate the range of engagement activities, including a range of accounting practices, that informed the social and environmental risk discourse and the governance of salmon farming in Scotland. Their findings identified the existence of multiple accounts from different arena actors, heterogeneous engagement activities, reflexive engagement dynamics and the co-evolution of the different accounting practices with tactical intent in a specific conflict arena.

Previous research in the field of external accounting has largely framed the engagement as a two-actor conflict, whereas our dynamic conflict arena framework extends this to more complex relations amongst many actors, which includes coalitions, counter-action and co-operation as well as confrontation (Kneip, 2013). This extension from a simple antagonist-protagonist conflict allows greater insights and nuances to be drawn on the contribution of external accounts within an assemblage of activist practices to mobilise social and environmental change. Unfortunately, issues that are subject to change agendas, such as poverty, social injustice, environmental destruction, starvation and disease are not resolvable in a single conflict arena and unlikely to solely involve two actors. Instead, those activists seeking some change, even on a single issue, often engage in a variety of different conflict arenas simultaneously over periods of time, particularly when the cause of the problematic behaviour is related to the actions of powerful groups in society.

In this paper, we seek to extend Georgakopoulos and Thomson's (2008) use of a single conflict arena by integrating it with a more considered evaluation of engagement activities, actors intentions, the states of an evolving conflict, the interaction and merging of different conflict arenas and strategic outcomes (see also Thomson & Georgakopoulos, 2012; Power, 2004; Beck & Wilms, 2004). This extension allows the evaluation of evolving assemblages of engagement activities associated with a long term, persistent activism campaigns that involves reflexive engagements amongst a range of actors across various conflict arenas. Specifically, we develop a conceptual framework that integrates (i) a typology of external accounting and activist practices (Dey et al., 2012); (ii) a typology of the main tactical intentions of social activism (Kneip, 2013) and; (iii) Beck and Wilms's (2004) risk conflict dynamics (see also Power, 2004), in order to differentiate the various states and outcomes within conflict arenas. The key elements of each of these elements are shown in Table 1 below and summarised in the remainder of this section.

Table 1: Summary of key dimensions within conflict arenas

A Typology of External Accounts and Activist Practices

Some preliminary empirical insights on external accounting's contribution to social and environmental change have already emerged within the social accounting literature (see, for example, Georgakopoulos & Thomson, 2008; O'Sullivan & O'Dwyer, 2009; Rodrigue, 2014). These studies suggest that multiple forms of external accounts may be used within conflict arenas; and specific assemblages of external accounts and activist practices may be deployed depending on the state of the engagement between actors in the conflict arena.

Based on insights emerging from such studies, Dey et al (2012) suggest that external accounting techniques

can be purposively changed in order to engage more effectively with prevailing governance regimes. They also argue that greater attention should be paid to alignment of such external accounts and activist practices, and also to associated conceptions of the issues being problematised (visibility), the entity that was responsible for the problematised issue (entity) and the outcome sought (transformation). Drawing on differences in the underlying intentions, values and rationalities of those producing the accounts, Dey et al. (2012) identify four broad types of external account: *systematic*, *partisan*, *contra-governing*, and *dialogic*. These are outlined in Table 2 below²:

Table 2: A typology of external accounting (adapted from Dey et al., 2012)

Systematic external accounts challenge the acceptability of aspects of the target organisation's conduct. This is typically undertaken by systematically providing new knowledge, such as evidence of the impacts or consequences of that conduct. At its simplest, for example, this type of external accounting may consist of information on plant emissions provided to environmental regulators, or evidence of safety risks of a product sent to appropriate regulatory authorities.

By contrast, *partisan* external accounts are intended to transform specific technologies, organisational conduct or elements of the existing governance regime that are deemed unacceptable by the actor producing the external account. These types of external accounts generally involve a deliberate attempt to directly confront, antagonise and de-legitimate elements within the existing governance regimes, rather than focusing on one organisation's conduct. Like systematic external accounting, partisan external accounts may contain details of costs, statistics and evidence of harm or potential harm. However, partisan external accounts produced by campaign groups typically blend together evidence of harm with emotional narratives (often as personal case studies) that dramatise the harm done to individuals, and question the moral and ethical nature of institutional or organisational conduct. From this perspective, partisan external accounts represent a confrontational form of symbolic activism where the primary goal may be to cause reputational damage and/or more material forms of damage to the target entity, such as encouraging shareholders to disinvest in corporations, consumers to boycott products and services, or regulators to further expand their power to control the target entity.

While systematic and partisan external accounts focus on the unacceptable consequences of specific aspects of an organisation's conduct or technologies of governing, *contra-governing* external accounts focus primarily on seeking to transform the existing governance regime. At this level, the focus is therefore no longer an individual organisation or field-level campaign issue. Rather, contra-governing external accounts seek to critique the fundamental knowledge base (ideology) of those in power, with the intention of replacing it with the knowledge base (ideology) of the problematising accountants.

Rather than articulating a single or universal emancipatory interest, *dialogic* accounts are starting points for the recognition and inclusion of the diversity of interests amongst actors in conflict arenas. These interests typically include individuals and groups working both within as well as outside prevailing governance regimes. Dialogic engagement emphasises the need for multiple accounts – including a variety of systematic, partisan and contra-governing external accounts, as well as organisation-centred accounts - that can authentically reconstruct this diversity of interests. The use of external accounts is simply a starting point for surfacing conflicts and searching for possible areas of cooperation. The overall objective of dialogic engagement is to work with all parties within an ongoing, emergent process to synthesise a new form of governing.

Dey et al.'s (2012) typology provides a useful initial categorisation of *what* broad types of external accounts may be available to activists. However, it does not provide any immediate insights to the more tactical issues of *when* or *how* these types of external accounts might be deployed as part of assemblages of activist practices within any given conflict arena and how external accounting may evolve over time. For example,

O’Sullivan and O’Dwyer’s (2009) study of the interaction between corporations and activists surrounding the banking industry’s Equator Principles illustrates how activist usage of external accounts evolved over the course of an engagement. Initially forms of partisan external accounts were used as symbolic ‘ammunition’ intended to ‘name and shame’ individual banks as part of a broader advocacy-based media-driven campaign, use of external accounts changed as the conflict towards a more conciliatory stage. Here, more systematic and less confrontational external accounts were used as part of a process of negotiation and dialogue with the banking industry around the Equator Principles as substantive field-level reforms.

In addition, Dey et al.’s (2012) typology could be used to categorise activist practices. For example, lobbying by activist groups could be used in a systematic, partisan, contra-governmental or dialogic fashion. Likewise, a range of direct actions (including occupations, picketing, media campaigns, demonstrations, boycotts and buycotts) can be seen to be adaptable to different strategic outcomes. In our dynamic conflict arena framework, we consider that activist practices need to be evaluated in terms of the new visibilities they create in the arena, the entity they seek to transform and the level of transformation sought. Although beyond the scope of this paper, we suggest it is as important to evaluate the effectiveness and transformative potential of activism practices, as it is to evaluate external accounting.

External Accounts and Activist Tactical Intentions

To develop our conceptual framework further, we may turn to the critical management and organisation studies literatures, where prior studies have also explored discursive struggles between corporations and activists (see, for example, Joutsenvirta, 2011; den Hond and de Bakker, 2007; Kneip, 2013). These studies suggest that engagements surrounding discursive struggles can be divided into stages, which themselves correspond to distinct tactical intentions on the part of those activists involved. Drawing on an institutional theory perspective of activist-firm conflict, Den Hond and de Bakker (2007) argue that, before new forms of participation can be institutionalised, there remains the need for existing institutions to be de-legitimised and deinstitutionalised. Kneip (2013) builds on this argument to suggest that de-institutionalising and re-institutionalising stages of an engagement correspond to specific confrontation (deinstitutionalising) and co-operative (reinstitutionalising) tactical intentions. Kneip also identifies the existence of an additional, intermediate stage, which she refers to as *counteraction*. This is defined as:

“a mixture between cooperation and confrontation (often concealing confrontation behind a cooperative surface). The defining characteristic of counteraction is a subtle reframing of the counterpart’s behaviour in terms of the other party’s own interpretation. In this way, an actor makes use of its opponent’s strategy in order to further develop its own repertoire.” (Kneip, 2013, p. 192).

Kneip’s analysis of these three tactical stages also encompasses an exploration of the types of discursive tactics used by social movements (as well as corporations) at each stage, and discusses some of the typical scenarios in which discursive struggles are played out. Table 3 below represents an attempt to map Dey et al.’s (2012) different types of external account against the three tactical stages identified by Kneip (2013). While Kneip focuses only on firm-level discursive contests, we seek to develop her analysis across all four types of external account that concern conflict arenas involving various actors.

Table 3: Mapping types of external accounts to activist tactical intentions

Mapping Dey et al.’s (2012) typology of external account against Kneip’s (2013) three tactical stages of activism reveals a number of interesting insights concerning the role of external accounts within activist engagement repertoires. Whilst O’Sullivan and O’Dwyer’s (2009) tentative distinction between partisan accounts as a means to initiate conflict, and systematic accounts as a means to seek more cooperation is supported, both systematic *and* partisan external accounts may be regarded as a useful tactic of counter-action. Here, partisan external accounts may also be further subdivided into specific rhetorical forms, such as ironic deconstruction (see, for example, Spence, 2009, who explores the use of and parody in ‘adbusting’)

and immanent critique (such as the re-presenting of corporate CSR as 'greenwash') (Gallhofer & Haslam, 2003, Dey, 2007). Systematic accounts may also be divided into different sub-types, including broader monitoring of the target organisation's activities, as well as more specific breach reporting.

While systematic, partisan and contra-governing accounts may all be regarded as potentially effective forms of counteraction, prior studies also suggest that systematic accounts are not effective as a means to initiate conflict (Kneip, 2013; O'Sullivan & O'Dwyer, 2009). Instead, the dramatising ability of more partisan forms of activism becomes indispensable to communicate the grievances that campaigners pursue when initiating conflict. A further limitation with systematic external accounts is their general focus on organisation-level conduct or intentions (Dey et al., 2012). By contrast, partisan accounts often include broader issue or industry-level actions directed at regulation or other similar reforms. These actions may also be seen as important in avoiding the risk of organisational capture or re-legitimation (see, for example, Cooper et al., 2005).

A significant feature of contra-governing accounts is the way in which they may draw upon scientific discourse for their legitimacy, rather than depending on more context-specific emotional narratives. In this scenario, counteraction is possible using expert science (see, for example, Collison et al., 2007, 2010 within the social accounting literature). Table 3 also highlights the potential for dialogic accounts to present a unique opportunity for 'genuine' democratic and participative cooperation that is intended to be resistant to capture (Burchell & Cook, 2013). However, a significant degree of structural change is a prerequisite rather than simply a desired outcome of such engagement (Dey et al., 2012). Dialogic engagements thus remain largely confined to thought experiments and conceptual discussion within the accounting literature (see, for example, Thomson & Bebbington, 2005; Bebbington et al., 2007; Brown, 2009; Brown and Dillard, 2013).

Our interest here is not to prescribe any of Dey et al.'s (2012) types of external accounts as an ideal-type, but rather to explore the role of each of the different approaches to external accounting within and amongst the type of conflict arenas that characterize contemporary struggles between social movements, dominant institutions, rule-enforcers, political institutions and the general public. The next section will introduce the conceptualisation of the states and dynamics of conflict arenas.

External Accounting & Arena Conflicts

Georgakopoulos and Thomson (2008) argue that the arena concept provides a useful platform to examine how accounting and activism practices interact in conflict arenas. Accounting is often a key practice for governance regime that relates to conflict arenas. For example, rule enforcers may rely on a range of accounting practices in order to monitor compliance, and this may give power and legitimacy to external accounting interventions in an arena (Georgakopoulos & Thomson, 2008). In any conflict arena, arena actors (see Table 1) engage in different ways to affect the outcome (Joutsenvirta, 2011; den Hond and de Bakker, 2007; Kneip, 2013; Beck & Wilms, 2004; O'Sullivan & O'Dwyer, 2010, Power, 2004). Evidence is a critical resource in arena engagements (Renn, 1992) that involves preparing and disseminating accounts amongst arena participants.

In seeking to understand the dynamics of conflict situations, the existence of key states in an emerging conflict have been identified (Beck & Wilms, 2004; Georgakopoulos & Thomson, 2012; Power, 2004). It is assumed that prior to any conflict emerging, there is a temporary equilibrium state where the governance regimes and associated mechanisms of accounting and accountability are generally regarded sufficient to manage the socially acceptable risks or harm. Within this state, there is a broad consensus on the acceptability of the consequences of these practises by most arena actors and therefore there is a lack of conflict.

When this consensus is disrupted, the ensuing conflict can be seen to exhibit five possible main conflict states: initiation, resolution, denial, perpetuation and escalation. Any specific conflict does not need to

involve all five states, or go through these states in the order they are presented. For example, a conflict could be initiated and resolved without going through the perpetuation or escalation states. Similarly, a conflict could almost indefinitely circle round the denial or perpetuation states without any desire to escalate or prospects of resolution. We now present a brief overview of the key states of a conflict arena with an emphasis on its relevance to the activist practices and engagements, including the use of external accounting.

The *conflict initiation state* involves the decision by any actor to purposively disrupt the temporary equilibrium. This normally involves confronting at least one other actor in the arena as to the acceptability or legitimacy of their actions or intentions. Underpinning engagements in this state is a discourse of harm intended to delegitimize something associated with the arena. Conflict initiation can be triggered by an array of different factors, such as new knowledge about existing risks/harm, the emergence of new harm discourses, accidents or events, changes in external circumstances or developments in other conflict arenas.

Prior research suggests that external accounts can be used to initiate conflicts as a reaction to events associated with a past conflict (see, for example, Cooper et al. 2005; Owen and Harte, 1987; Solomon and Thomson, 2009). Other activist practices could also be used to initiate a conflict, for example the occupation of the Brent Spar oil platform by Greenpeace, television documentaries on factory farming, social media activism, and the Arab Spring. The nature of the conflict initiation practices may be contingent on a number of factors, including the nature of the problematic actions or intentions; intended audience in the arena (other activists, political institutions, rule enforcers, media, general public); the tactical intention (confrontation, counter-action, cooperation); and desired outcomes.

It is also likely that conflict initiation practices have multiple tactical intentions. For example, an external account that provides evidence of a corporate breach of regulation could be intended to confront the corporation, the rule enforcer, other corporations adopting similar practices; and to initiate co-operation with other activists, the media or communities adversely affected by these corporate actions or intentions. Conflict initiation practices can play an important role in constructing the conflict arena and in mobilising action from arena actors. It is likely that an assemblage of practices will be deployed to initiate a conflict and to engage with all relevant actors, to make use of the most appropriate communication media and tailor the desired messages to different actors. This could involve a breach report delivered to rule enforcers, a scientific document sent to political institutions, a video posted on Youtube, press releases, social media messages, launching of a petition, some form of direct action and/or media stunts.

It is possible for actors to collectively arrive at a *conflict resolution* state at any time, without necessarily going through other conflict states. For example, actors associated with the problematic behaviour framed in the *conflict initiation* state may accept responsibility and are either appropriately sanctioned through the existing regulatory regime, compensate or mitigate the harm caused, or volunteer to stop the problematic behaviour. However, some conflict arenas may be so contested, with polarised views on all sides, that it is not possible to identify how these conflicts could be resolved. This response action could lead to the re-establishment of temporary equilibrium in the arena. This outcome is largely contingent on all actors accepting the acceptability of the governance. However, if the source of the problem lies outside the conflict arena, then it is unlikely that the conflict initiators or perpetrators would regard this as a permanent solution to the conflict.

Third, any actor could engage in a *conflict denial* state to refute the legitimacy of discourse at the conflict initiation state. How these actors choose to engage is expected to vary and is likely to be shaped by the assemblage of practices used to initiate the conflict and the level of perceived threats to actors in the conflict arena. For example, if the conflict was initiated through lobbying of political institutions to reform laws or regulations, then other actors could also engage in lobbying these same institutions. The greater the perceived threat to their legitimacy then the more active their denial engagements will be. These denial

engagements will be targeted at the elements of the conflict initiation perceived to be the most de-legitimizing.

Conflict denial engagements can be undertaken directly by the 'confronted' actor, indirectly by other actors or in a coalition with actors in order to respond collectively to this conflict initiation. These engagements typically reflect tactical intentions that are themselves confrontational, by displaying defiance in the face of those initiating the conflict (Kneip, 2013). It is assumed that actors denying the conflict perceive an advantage in the status quo and seek to re-legitimate their actions within existing arena governance regimes. Other actors who also perceive an advantage in status quo are likely allies in conflict denial engagements, and this could lead to official, collective denial by political institutions and rule-enforcers of the legitimacy of conflict initiation engagements. Conflict denial engagements are often underpinned by a discourse of compliance: by complying with existing regulations, there is no harm and therefore no legitimate basis for the conflict. Following these conflict denial engagements, it is possible for those actors that initiated the conflict to stop their engagements, and a period of temporary equilibrium may emerge in the arena.

Fourth, the conflict initiating actor(s) or other arena actors could respond to conflict denial engagements with a new assemblage of actions to 'deny the denial', resulting in a *conflict perpetuation state*. Conflict perpetuation engagements will be shaped by the perceived strengths (or weaknesses) of the re-legitimizing discourse to the desired outcomes of actors or groups of actors. It is reasonable to assume that conflict perpetuation engagements will be targeted at elements of the conflict denial engagements perceived to be the most re-legitimizing. Conflict perpetuation engagements could include the addition of more (or new) evidence into the arena; the use of more or different channels of engagement; and the adoption of other practices that are considered most appropriate to respond this re-legitimizing discourse and to strengthen the impact of their de-legitimizing discourse and actions in the conflict arena. The conflict perpetuation state is likely to involve a complex sequence of de- (and re-) legitimizing engagements amongst all actors as they confront, counter-act or co-operate with each other.

This sequence of engagements may use various assemblages of activist practices (including external accounts) until some form of resolution is reached, or an actor (or group of actors) decides to escalate the conflict. This state of *conflict escalation* may involve challenging the credibility of, or to problematise, the arena governance regime and the credibility of rule enforcers and political institutions. Conflict escalation engagements require de-legitimation of a coalition of powerful political and regulatory institutions as well as the actors directly related to the problematic risks/harms. Attempts to escalate the conflict could further entrench those actors denying and perpetuating the contested risks and harm. This could lead rule-enforcers and political institutions to defend problematic actions/intentions in order to maintain their position of power in this and other arenas. Partisan or contra-governing conflict escalation engagements can lead to larger coalitions of actors opposing change, who share a common interest in maintaining the governance regime, even though they had no direct involvement in the original conflict.

Conflict escalation may involve merging the initial conflict arena with another; or projecting or importing a discourse of harm from a specific arena into another. In these cases, the epicentre of the conflict arena shifts from a risk or harm identified in the conflict initiation state to the governing regime and changes the de-legitimizing target to those governing the risks/harm (Power, 2004). For example, Georgakopoulos and Thomson (2008) report how a conflict over the location of a single salmon farm was escalated by linking it to conflicts over global marine ecosystems, via the impact of salmon food production and extinction threats for wild Atlantic salmon. Thus, projecting or importing discourses from other arenas in the conflict escalation state can result in conjoining various – previously separate – arenas. Further, conflict escalation leads to a larger coalition of actors with a common interest in changing the governance regime, but with no direct interest in the original conflict (Power, 2004; Beck & Wilms, 2004).

Activist-firm conflict studies suggest that social campaign organisations are likely at any point in time to be engaged in multiple conflict arenas (Beck & Wilms, 2004; Crossley, 2003; Dean, 1999, 2007). Such organisations are thus able to learn from individual engagement episodes and gain expertise in initiating, perpetuating, escalating and resolving conflicts. Similarly, political institutions, rule enforcers and corporations are likely to engage in many conflicts, responding to a series of legitimacy threats from many different sources, and thus able to gain experience in denying, perpetuating, escalating and resolving conflicts. Over time actors repeatedly involved in different conflict arenas will develop their particular assemblage of conflict engagement practices and strategies that they believe increase their prospects of success as well as gaining knowledge of the likely engagement practices and strategies of other actors, particular their 'regular' antagonists. For example, the engagement of key actors in multiple conflict arenas allows a single activist practice, including external accounts, to be deployed in multiple arenas. Just as accounting facilitates governance at a distance (Miller & O'Leary, 1993; Hoskin & Macve, 1994), external accounting facilitates resistance, conflict and counter-action at a distance. Evidence of harm gathered and deployed through external accounts in a conflict arena concerning problematic marketing by one company in one country can be redeployed in other conflict arenas such as that concerning marketing by that same company in other countries or over social responsibility claims of a global industry. It is also the case that evidence to counter claims of harm made by activists in one arena can also be redeployed in many other conflicts through the use of external accounts.

Past analysis of external accounts has largely focussed on a single conflict arena and ignored the impact (and learning) of engagements in past and parallel conflicts, including resolutions amongst all arena actors. Drawing on the conceptual framework presented above, we suggest that within complex, reflexive multi-actor arenas, a range of different activist practices will be deployed at different states of the conflict depending on the tactical and strategic intent of the activists and in response to engagements with others in the arena. This dynamic conflict arena framework is proposed as a heuristic, rather than normative model, that informs our exploration of the roles and effectiveness of external accounts in social activism campaigns, particularly concerning how external accounts are used to engage in order to bring about change over a sustained period of time. The following section outlines the research methods adopted.

3. Research Methods

As discussed earlier, the intention of this paper is to explore the use of external accounting from the perspective of one activist organisation involved in sustained campaigns across different conflict arenas over a long period of time. We did not intend to undertake a detailed analysis of all conflict engagements by the activist organisation, but sought to provide an empirical overview into the scope and assemblages of campaigning practices deployed across different arenas.

Given our research objectives and analytical framework, the most appropriate research method was a case study (Yin, 2003; Stake, 1995). A single case study approach allows us to document and analyse in greater depth the patterns and scope of external accounting and activism. Our approach is necessarily context-specific, and hence no generaliseable conclusions are intended to be drawn from what follows. Nevertheless, we do believe that our study may be of wider relevance to the study of the role of accounting in the context of broader social and environmental change agendas.

The first stage in this research was the selection of the case organisation. This selection was informed by a number of criteria, which included: a highly contested issue of concern; evidence of change arising from a long term programme of activism; an organisation recognised by other institutions as an effective campaign organisation; the existence of high profile powerful antagonists; evidence of use of external accounting; and access to documentary archives. Based on these criteria, we shortlisted five activist organisations: ASH, Amnesty International, Greenpeace, OXFAM and WWF and conducted an initial review of websites and

related research literature. All of these organisations met our basic criteria, but ASH was judged the most suitable for our study as it was a single issue campaigner with evidence of success in the tobacco control arena (Berridge 2007; Berridge & Loughlin 2005; Mamudu et al., 2011; Palazzo & Richter, 2005; Pennock, 2008; Wiist, 2007); external recognition of its campaign effectiveness³; use of external accounts accounts (see, for example, ASH 2002a, 2002b, 2004, 2005, 2007, 2010); and a comprehensive library of its publications going back over many years was publicly accessible via its website.

ASH was established in 1971 by the UK Royal College of Physicians as a campaigning public health charity to eliminate the harm caused by tobacco. ASH is part of a global network of tobacco control movement comprising other ASH organisations in the United States of America and Australia and other health groups and charities. ASH is funded from three main sources: medical charities that share their concern (including the British Heart Foundation (BHF) and Cancer Research UK), government funding (including the UK Department of Health, Welsh Regional Assembly and Local Authorities) and income from the public as donations, subscriptions and income generated from activities. In 2010, ASH's income was £0.95m and the organisation employed ten staff.

ASH's website states that it seeks to be innovative and agenda-setting, whilst ensuring that its policies are evidence based. ASH's activism is built round two interrelated strategies:

'Information and networking: To develop opinion and awareness about the "tobacco epidemic"

Advocacy and campaigning: To press for policy measures that will reduce the burden of addiction, disease and premature death attributable to tobacco.'

ASH, 'About Us' webpage⁴

Since its inception, ASH developed a range of advocacy and campaigning expertise, in particular, through the use of the mainstream media to amplify general awareness of smoking related issues (Berridge, 2007, p. 1311). Their approach to activism is illustrated in the following quote from a previous Director of ASH:

"It seemed to me when I came into ASH that here was a pressure campaign that was ripe. It hadn't been properly used. You had your villain. You had your St George and the dragon scenario, you had your growing ecology bandwagon, growing interest in consumerism. It seemed there were a lot of prospects of making something out of it."

Mike Daube, Director of ASH (c.1975-75) ⁵

ASH is part of a global network of tobacco control movement comprising other ASH organisations in the United States of America and Australia and other health groups and charities. ASH's opponents in tobacco control arenas include multinational tobacco corporations, often collectively referred to as 'Big Tobacco', a somewhat pejorative term used to describe companies including British American Tobacco (BAT hereafter), Imperial Tobacco, Philip Morris and RJ Reynolds. In addition, ASH's campaigns also confront a range of other actors in tobacco control arenas (see Table 2).

Data gathering & analysis

Following our initial survey of ASH's website, we undertook a multi-stage process to gather documents from the organisation's website. First, we analysed ASH's Annual Reviews⁶ to identify the campaigns, activities, successes and failures that occurred in this period and ASH's plans for the future. Second, we used the analysis of the annual reports to search for specific documents referred to, or for any related details disclosed on the website⁷. Where there were claims of successful campaigns, including changes in legislation, regulation, codes and/or international protocols, we searched for external sources to verify these claims. In most cases, the ASH website or reports contained hyperlinks to these external sources. This targeted search for information drawn from each Annual Review was supplemented by a third stage, which involved a systematic search of ASH's website following through the menu options and links within their

webpage, in order to capture any documents or resources not identified in the previous search stages. This three-stage data gathering process provided us with a degree of confidence that we had gathered a sufficient number of reports for our research purposes.

Having identified 416 documents that were published over an 11-year period (1999-2010), we identified which of these could be considered to be external accounts or containing descriptions of ASH's wider activism in this period. To distinguish between activist and external accounting practices, we defined external accounting as the production of a documentary account typically based on research and evidence from medical science or other forms of expert disciplinary investigations (see section 4 for an overview of ASH's use of expert disciplines). In contrast, *activism* was defined as material referring to a range of different activities, including engagements and participation in formal reviews of policy or legislation by governments, media stunts, protests and other forms of direct action. We downloaded and undertook a preliminary review and analysis of these documents between January and April 2011. This was followed by a further analysis undertaken between January and March 2013 and January and February 2014⁸. This enabled us explore in more detail the interrelationship between external accounting, tactical intentions and states of conflict in specific conflict arenas with reference to those documents identified as external accounts.

The analytical process was undertaken in four steps. First, we examined the documents in order to identify (i) the issue that was problematised; (ii) the descriptions of activist or external accounting practices; (iii) description of campaigns and conflict arenas; (iv) transformations that were claimed to result from their activism; and (v) the evidence base of the external account. Second, we thematically coded ASH's Annual Reviews with reference to academic and policy literature pertaining to social movements and tobacco control in order to identify ASH's objectives and intentions of, actors that were the target of their activism and arena actors with whom they engaged. Third, we analysed ASH's usage of external accounts across different conflict states, and examined the extent to which the tactical intentions were considered to be confrontational, counter-action or co-operative. A final, more detailed, level of analysis was undertaken on three campaigns: 'Big Tobacco'; smoke-free places; and Reduced Ignition Properties of cigarettes; in order to provide evidence of the engagement dynamics in specific conflict arenas. However, due to space constraints we only report here on one of these conflict arenas.

We recognise that this case study is based solely on our analysis of the archive of documents and other materials gathered from on the ASH website. There is a potential lack of balance in this study arising from our concentration on the material produced by ASH and publicly available on their websites. We analysed only ASH's self-reported actions and motivations, rather than drawing on primary data collected from a range of key actors. Thus, we cannot claim that this is a definitive statement of how external accounts were used or received in any specific engagement in a specific conflict arena. However, it was possible to confirm many of ASH's claims with reference to material from other organisations (such the UN) and external sources of changes in organisational practices, laws, regulations, charters and international agreements. This lack of balance and difficulty in generalising our findings is a common limitation associated with case studies, but given our intention is to provide an overview of the scope of practices and engagement patterns over a long time period, we argue that this research design is appropriate.

Our research design is intentionally designed to provide an empirical overview, drawing on documentary resources, into the scope and assemblages of campaigning practices deployed across a range of different tobacco-related conflict arenas. We acknowledge that further research will be needed to fully explore this complex topic. We suggest that the conceptual framework developed in this paper and the empirical study will be useful in framing and informing future research projects into activism and external accounting. In the following two sections we present findings concerning, first, the range, scope and patterns of usage of external accounting and activist practices; and second, the dynamics of the 'Big Tobacco' conflict arena.

4. ASH, arenas, accounting & activism

This section reports on the range, scope and patterns of usage of external accounting and activist practices. Our investigation uncovered a number of different types of external accounts that were used in different conflict arenas and that were part of the assemblage of practices associated with ASH's long-term campaign over tobacco control. We also identified a range of different activist practices used in the same period. Table 4 provides a brief description of these activism and external accounting practices.

Table 4: Categories of Activist and External Accounting Practices used by ASH 1999-2010

ASH's campaigns of activism were centred around information provision and networking in order to promote a wider public awareness about the 'tobacco epidemic', to press for policy measures at all relevant levels of governance (international, national, local and individual) and to reduce the burden of addiction, disease and premature death attributable to tobacco on individuals. To generate this pressure, ASH sought to mobilise a wide range of potential sources of influence and leverage. For example, they made use of public opinion, moral outrage, customer pressure, investor pressure, coalitions with other activist groups, coalitions with medical and other professional institutions, existing voluntary codes, existing regulations, sub-political processes, local, national and international democratic/political processes and mass-media amplification. Our analysis suggests that ASH's strategy was to exploit all opportunities to mitigate the harm of tobacco and that external accounting was an important tactical instrument within this strategy. To this end, ASH provided tailored external accounts of harm and solution possibilities, to support their specific campaigning activities and the actions of others.

ASH's activist and external accounting practices were underpinned by a systematic approach to investigating the harmful consequences of tobacco in society, which incorporated a range of scientific disciplines, research methods and data sources. ASH's collective accounting for the risks and harms of tobacco drew on a very wide range of disciplines, including epidemiology, environmental science, macro-economics, chemistry, toxicology, marketing, accounting, health economics, legal studies, psychiatry, medical science, biochemistry, cultural studies, agriculture, forestry, risk and behavioural studies. These different disciplines and research methods were applied to a range of different perceived harms and risks across the life cycle of tobacco products, as listed in Table 5 below. ASH's claims to adopt an evidence-based approach, based upon up-to-date published research or the commissioning, publishing and promoting of their own research into the harmful consequences of tobacco, were largely confirmed by our analysis. However, we also recognise the contested nature of all conventional scientific studies and the inability of contemporary science to produce certainty and irrefutable proof as to the risks and harms of a complex subject of enquiry such as the consequences of tobacco consumption and production (Beck, 1992; Wynne, 1996).

Table 5 presents a variety of issues and impacts identified during our analysis of ASH's activism and external accounts and illustrated the multiple and overlapping conflicts that ASH associated with tobacco. Associated with these different conflict arenas, we observed a range of accounting entities categories used by ASH to problematise 'tobacco', including: specific aspects of a product; diseases; supranational institutions; and the planet. Taken together, they may be viewed as a holistic depiction of the key risk and harms associated with tobacco governance, production, distribution and consumption.

Table 5: ASH's Conflict arenas 1999 – 2010

ASH's engagements were clearly linked to its vision of a world free from the negative consequences of tobacco, and were underpinned by a consistent discourse of harm intended to de-legitimate smoking and tobacco. This recurring discourse of harm could be seen in almost all of their activism, and appeared to be an attempt to reframe other programmatic discourses surrounding the acceptability of tobacco consumption and to radically transform the governing regimes associated with tobacco. ASH's discourses of harm

associated with smoking and tobacco were wide ranging. Those featured in ASH's documentation included those affecting the individual (including diseases such as child asthma and peripheral circulatory disease) as well as those that may affect entire countries, particularly those growing tobacco (ASH, 2008).

Table 6 below attempts to map out the different assemblages of external accounting and activism used by ASH. In this period, ASH was demonstrably active across three types of external accounting: systematic, partisan, and contra-governing. Our analysis suggests that these external accounts were mainly used to confront and counter-act those actors in the arena considered to be problematic and to engender support and co-operation from other actors within the arena (or from other related arenas). We did notice that in conflict resolution states, there were assemblages of activism where external accounting was largely absent. Nor did we find any examples that met our criteria of dialogic external accounting. However, certain types of external accounting and activism (including social harm reports, economic reports, social audits, participation and media amplification) could be seen to have greater general applicability across different conflict states, different types of tactical intentions and different levels of change. Other types of external accounting and activism could be more seen to be more specific in their deployment (including breach reports and other systematic accounts, lobbying, partisan and contra-governing accounts).

Table 6: Mapping assemblages of ASH external accounting & activism

The complexity of the underlying topology of conflict arenas makes it difficult to determine any general assemblages, but the evidence in Table 6 below indicates that the specific activism and external accounting practices identified in Table 2 could be associated with different levels of change, conflict states and tactical intentions. We were able to identify some patterns in their activism assemblages, although these assemblages were tailored to each engagement in the different conflict arenas and were shaped by their strategic intentions and desired outcome related to the specific problem they were trying to address. There appeared to be different combinations of external accounts and activism practices in relation to conflict resolution and the other states in conflict arenas (initiation, perpetuation and escalation).

ASH made use of a variety of more systematic methods, including existing laws and regulations, to seek to ensure that the tobacco industry behaved lawfully. They also sought to enforce voluntary codes and charters to reduce harm and attempted to persuade the tobacco industry to voluntarily change their practices, making use of investor pressure and other elements of the tobacco supply chain. They used educative processes to reduce the demand for smokers by supplying them more information on the consequences of smoking, controlling advertising and to develop measures for people to stop smoking. ASH were also observed to use combinations of assemblages of systematic external accounts with more confrontational activism. For example, their report entitled *BAT's African Footprint* documents the impact of BAT's production of tobacco in Africa (ASH, 2008) and was also accompanied with a campaign video, a Facebook campaign page, press releases and photographs of their direct lobbying at BAT's AGM⁹.

In addition to these broadly systematic forms of activism, we also observed more explicit partisan and contra-governing activism. ASH were actively involved in the reform of different voluntary codes, regulations and laws in order to reduce tobacco consumption and harm. These included laws on taxations to make tobacco more expensive. When these reforms did not achieve their vision, ASH appeared happy to move to more confrontational strategies of conflict escalation, challenging the legitimacy of existing forms of governing tobacco in order to bring about desired changes. This involved moving amongst local arenas, national arenas and international arenas to put pressure on political institutions in order to achieve their desired outcomes. ASH also engaged with international governing institutions to radically challenge national governing regimes using the powers of these supranational institutions (including the United Nations and the World Health Organisation) to force changes in in local and global tobacco governance regimes.

The changing nature of ASH's external accounting suggests that greater attention should be given to the

alignment of such accounts with the governance regime associated with different forms of conflict. There appears to be an alignment between external accounting practices, governance regimes and power dynamics of those involved in conflict arenas. In some cases, ASH appears to have purposively changed in order to engage more effectively in these arenas.

It would be wrong to conclude that ASH's external accounts and activist practices were dominated only by confrontation and counter-action. As Table 6 indicates, ASH made extensive use of co-operative engagements seeking where possible to form coalitions and alliances with any actors where there was some level of common purpose. These co-operative tactics appeared to represent an valuable way of combatting inequalities of power and resources in the arena. Key elements of these co-operative tactics included their reputation as an effective activist organisation, ASH's accounts of the changes they had influenced, trust in their evidence-based activism, the scientific and political legitimacy of their evidence base and the provision of legitimated solutions. ASH accumulated expertise in conflict engagements, as well as a large body of evidence of the risks and harms associated with tobacco that could be deployed in many different arenas.

Given the quantity of conflict arenas that ASH were active in, and the broad assemblage of activist practices (including external accounts), is not possible in a single paper to provide a more comprehensive in-depth analysis of the complex interaction and engagement dynamics of each arena. Instead, we selected one arena that we believe provides insights into the complex interplay amongst actors and their use of different activist tactics and accounting practices. The next section presents our analysis of ASH's use of external accounting in the conflict arena associated with contesting BAT's claims to be a socially responsible and sustainable corporation. This arena was chosen, from all the arenas, for four main reasons. Firstly, it exhibited persistent and high profile use of a range of external accounting practices. Secondly, a key characteristic of this arena was the problematisation of social reporting as an effective form of corporate accountability. Thirdly, considerable use was made of external accounts to establish links with many different arenas. Fourthly, clear linkages were found between these external accounts and other forms of activism.

5. Confronting the Social Responsibility Claims of BAT

'I think I am on the side of angels. I'm running a business which sells risky products and I see myself making a contribution to running that in a responsible way.'

Paul Adams, Chief Executive of BAT¹⁰ (source: ASH, 2007, p.4)

'ASH, Christian Aid and Friends of the Earth have called on the UK government to ensure BAT's reporting rhetoric is more closely aligned to its true impacts and that new international standards for tobacco control are met. Alongside the regulation of tobacco use itself, ASH and others have argued that BAT must also be held accountable by the UK government for its failure to protect the health and safety of its contract farmers and for the destruction of forests and farming land in developing countries in the name of tobacco.'

(ASH, 2004 p. 4).

ASH's use of external accounts in assemblages of activist practices is perhaps best exemplified in the (unresolved) conflict arena concerned with the social responsibility of BAT. During the period of our analysis ASH published nine external accounts (ASH, 2002a,b, *et seq.*) that targeted BAT's own social and environmental disclosures (BAT, 2002 *et seq.*). ASH also undertook other forms of activism against BAT during this period. It targeted BAT annual general meetings as an important protest site, and each year applied a different assemblage of activist practices intended to disrupt BAT's official accounts and governance practices. Typically, these direct actions were associated with the campaign focus of their external account of BAT. For example, in 2006 ASH's external account focussed on BAT's marketing strategies in the developing world and their protest at the AGM co-opted BAT's 'buzz' marketing strategies¹¹ to illustrate the harm of tobacco sales to young people (see also our description of ASH's African Eco-

footprint protest at BAT's AGM). ASH's external accounts of BAT's CSR were linked to most of ASH's tobacco related conflict arenas (see Table 7 below) and drew on all of the external accounting practices identified in Table 2. Our analysis of this conflict explores how ASH problematised the CSR claims and conduct of BAT, and how this was linked to other arenas such as government policy, taxation, corruption, environmentalism, poverty, and international development. We highlight the use of external accounts in relation to patterns of engagement that unfolded in this arena as part of ASH's overarching campaign to counter what they refer to as the tobacco epidemic.

Whilst it is difficult to objectively determine the initiation of any specific conflict (Renn, 1992; Beck, 1992; Beck and Willms, 2004; Power, 2004) we identified the publication by BAT of their Social Report in 2002 as an event that had a major disruptive force in a series of long-running conflicts over the social acceptability and legitimacy of corporations making profits from tobacco. It is possible to point to a number of events that could also be conflict initiator, but our analysis of this arena starts with an exchange of accounts on the subject of the social responsibility of BAT¹².

Table 7: Summary of ASH External Accounts in ASH-BAT CSR Conflict Arena

Rather than repairing its legitimacy, BAT's first CSR report (BAT, 2002) triggered a series of de-legitimizing accounts and actions. These are summarised in Table 8, which also provides an analysis of the exchanges of accounts. During these exchanges, BAT denied claims of social and environmental irresponsibility and perpetuated the conflict, while ASH's responses attempted to evidence BAT's irresponsibility in order to reform BAT's actions and the tobacco governance regime. It is important to recognise that this conflict arena is part of ASH's wider campaign, and that their conflict with BAT is important strategically for the other conflict arenas. 'Victory' in the conflict over BAT's social and environmental responsibility would be a powerful symbolic weapon in other arenas. Indeed, in this regard we should note that it proved difficult to disentangle the relevant engagements involved in our analysis of the BAT social responsibility arena, due to the many interconnections with ASH's other conflict arenas (see Table 9 below for an overview of the links between BAT-CSR and other arenas).

Our analysis of this arena demonstrates the use of diverse external account practices across different arena states (with the noticeable exception of resolution) associated with multiple tactical intentions and desired outcomes. External accounts were used to deny, perpetuate and escalate the conflict, to confront, counter-act and co-operate in order to achieve systematic, partisan and contra-governmental reforms. Some of these accounts were co-authored with other activist organisations (e.g. Friends of the Earth, Cancer Research UK and Christian Aid) and used evidence from NGOs, media reporting, scientific publications, local and national governments and international political institutions. We will present our analysis of this conflict arena, first with reference to the content of ASH reports (ASH, 2002a,b, 2003, 2004, 2005, 2006, 2008, 2010), second by examining the engagement patterns using our dynamic conflict arena framework and third with an evaluation of the nature of the conflict arena exchanges.

Content of ASH's BAT-CSR arena external accounts (2002-2010)

All these external accounts were composite accounts, containing elements of the different external accounting practices outlined in Table 2, and underpinned by a discourse of harm related to BAT's social and environmental irresponsible actions and intentions. The exact nature of the harm related to the entity of the external account, which targeted different aspects of BAT's (ir)responsibility, as summarised in Table 7.

Each of these accounts used evidence from a wide range of different sources, including peer reviewed journals, scientific reports, documents from legal cases, opinion polls, media reports, government reports, regulators, NGOs, other ASH reports and direct testimony. There was a multi-disciplinary evidential base to these accounts targeted to achieve specific tactical and strategic outcomes. These accounts also contained references to earlier accounts, building on previous accounts to collectively provide an emergent account of

the social (ir)responsibility of BAT.

Whilst each account did appear to have a dominant objective, they all contained elements of (and were potentially able to contribute to) other conflicts. Table 8 maps the content of ASH BAT CSR accounts (2002-2010) across ASH's conflict arenas (see Table 2) and illustrates the level of interconnection with other arenas, stability over time of AHS's discourse of harm, the scope of ASH's critique of BAT social responsibility claims and the evidence base supporting ASH's engagement with BAT.

Table 8: Conflict Arena Coverage in ASH's External Accounts (2002-2010)

We identified two significant and related themes from ASH's external accounting. Firstly, these accounts all contained examples of BAT's breaching international treaties, national laws, regional laws, voluntary codes of practices, engagement protocols and socially acceptable norms of behaviour. Secondly, these accounts contained evidence in support of strengthening the global framework of tobacco regulations and the policing of existing/new governance regimes. These two themes could be related to the dominant theme in BAT's social and sustainability reports, which were social responsibility through compliance with an overly restrictive global regulatory regime. ASH and BAT's engagement through the exchange of accounts could be seen to co-evolve reflexively responding cumulatively to the perceived impact (success or failure) of previous engagements and reacting to developments in other connected arenas. We will now provide details of our analysis of the conflict arena states, tactical intentions and external accounts involved in these exchanges.

ASH External Accounts, Conflict States, Tactical Intentions and Strategic Intentions (2002 – 2010)

Table 9 provides representation of our analysis of the account-related engagements in this unresolved conflict arena. We note that BAT's approach remained relatively consistent over this period. Their engagements involved denying ASH's discourse of social irresponsibility, providing evidence to support their socially responsibility, perpetuating the conflict and challenging the legitimacy of groups such as ASH to infringe on personal and corporate freedoms.

Table 9: Exchanges of Accounts in the ASH-BAT CSR Conflict Arena (2002 - 2010)

There was an element of escalation in 2007 when BAT shifted from producing an annual *Social Report* to a *Sustainability Report*, thus extending the scope of their claims to incorporate environmental as well as social responsibility. However, environmental impacts had formed part of their previous Social Reporting. BAT's tactical intentions could be seen as confronting and counter-acting ASH's (and other activists) claims as to BAT's negative social and environmental impacts based on an underlying discourse of compliance with all laws and codes of practice, seeking co-operation with rule enforcers, political institutions and other stakeholders including investors and confronting the legitimacy of ASH to make these claims.

BAT's asserted claims to social and environmental accountability received a degree of professional legitimization in 2003 from the Association of Chartered Certified Accountants (ACCA), which presented BAT with an award for the best first-time social report, and further commended the company a year later for the use of electronic communications to support its social reporting. BAT were also included in the Dow Jones and Standards & Poors Sustainability Indices, which BAT presented as further independent validation of their social responsibility. However, ASH argued that the failure of these awards and listings to reflect the nature of BAT's core business fundamentally undermined these legitimacy claims, and to support this argument it offered its own evidence of major omissions in BAT's reports in relation to significant negative impacts of actions (ASH, 2004). In later accounts, ASH also directly challenged the legitimacy of organisations including the 'Big 4' accountancy firms, ACCA, Dow Jones and Standards & Poors to provide credible assurance of BAT or any other corporation's social legitimacy. This pattern of re-legitimizing and de-legitimizing claims typifies the engagements in the conflict escalation state within this conflict arena.

As mentioned earlier, we start our analysis with BAT's inaugural social report (2002) and ASH's initial external accounting counter-action (ASH 2002a, 2002b). ASH's external accounts challenged the completeness and accuracy of BAT's account by producing a largely systematic alternative account (and a commentary) that shadowed the format of BAT's 2002 report, which was claimed to comply with AA1000 and GRI guidelines. The ASH account also criticised the scope of BAT's report, providing detailed evidence of incomplete or missing disclosures, questioning the transparency of the report, and concluding that BAT had failed to provide reliable and relevant information to stakeholders. ASH (2002a, b) also criticised the company's so-called 'stakeholder dialogue' process, an engagement to which ASH had been invited but chose to ignore, on the grounds that there were virtually no areas where BAT and ASH could find common cause (ASH, 2002b). This was a common message in all subsequent accounts, and helped to confirm our finding that there was a clear absence of dialogic external accounting or engagements between BAT and ASH.

ASH's assessment of BAT's 2002 social report was grounded in the same language of accounting and auditing as adopted in the BAT report. The use of quantitative, expert techniques was thus also implicitly acknowledged: the only difference was in the scope of the accounts, where ASH assembled greater objective 'measures' of the harm caused by the sale of BAT's products. In ASH (2002a,b) BAT's behaviour was problematised in terms that could be addressed by an increased commitment to voluntary accounting and auditing practices. ASH (2002a, b) may be characterised as monitoring or breach reports, in that they implicitly supported the current regime of governing and that the provision of additional evidence of non-compliance by BAT would trigger corrective actions (and sanctions) from different actors in arena in accordance with the arena's governance regime. From this perspective ASH (2002a,b) are examples of systematic external accounting, that works within existing regimes of governing by enhancing the visibility on non-compliant actions expressed in a form aligned with the dominant rationality of those currently in power. The extent of the transformation associated with this style of engagement may be limited in scope, but has the advantage of working with existing power and resource distribution structures. Whilst these accounts sought to confront BAT's claims they could also be seen as trying to gain co-operation from other actors, including rule enforcers, in order to resolve what ASH perceived as BAT's problematic actions.

ASH (2003) may be seen as an attempt to perpetuate the conflict by providing new evidence into the arena in a more targeted fashion than ASH (2002a, b). This external account could also be characterised as a systematic breach account in that it provided examples of BAT's irresponsible actions as part of an industry lobbying campaign against proposed UK legislation on a smoking ban in public places. This account presented evidence of what ASH considered to be problematic activities drawn from a range of different sources in order to confront BAT's claim to be socially responsible. This account could also be seen to seek co-operation from other actors to counter-act BAT's (and other organisations') claims to be socially responsible. ASH (2003) shifted the focus from their earlier accounts (ASH, 2002a,b) away from social reporting practices, towards exposing the practices by which BAT and other organisations used to engage with government to shape or block proposed legislation. Problematic lobbying on the part of BAT had formed part of ASH (2002a,b) but ASH (2003) built on this content and provided more detailed examples of BAT's lobbying activities.

ASH (2004) consisted largely of a collection of systematic breach reports that perpetuated the conflict by providing new evidence of BAT's actions. However, there were elements of conflict escalation and a more overtly partisan approach, particularly through a direct challenge to the effectiveness of UK corporate law and reporting regulations and support for company law reform. As this report was co-authored with Christian Aid and Friends of the Earth, it suggested that ASH had been successful in building coalitions of support for this specific conflict and was active in supporting actors in another arena, such as CORE's campaign for corporate law reform¹³. Existing forms of corporate governance and reporting were presented as inadequate to deal with BAT's perceived irresponsible actions and described as legitimating illegitimate actions. Included in ASH (2004) were explicit critiques of members of the Labour Government, and a call to

the UK Government to:

'stop pretending that corporate responsibility can be achieved through voluntary agreements alone and to change the law so that UK companies must take account of social and environmental concerns.....requiring all UK companies to report annually on the significant negative impact of their operations, policies, products and procurement practices on people and the environment both in the UK and abroad (in a manner by which it can be independently certified). This should include publication of independently conducted and verified studies on the global health impacts of BAT products. New legal duties on directors to take reasonable steps to reduce any significant negative social, health or environmental impacts. '

ASH (2004, p. 26)

This more partisan form of external accounting continued with ASH (2005), which was similar in content to ASH (2002a,b) and provided a more comprehensive attempt to de-legitimate social responsibility claims (BAT, 2005). In this account (again published jointly with Christian Aid and Friends of the Earth), ASH adopt a form of immanent critique to *re-present* actual statements by BAT's executives, in order to *disprove* the company's own claims to be socially responsible. For example, they use extracts from BAT internal documents to highlight how BAT used social reporting as "*air cover from criticism while improvements are being made.*" (ASH, 2005, p. 28) and conceal the damage caused to health, development and the environment. ASH (2005) was also more critical in tone than the previous external accounts, and focused on a range of actions that it claimed 'proved' BAT's social irresponsibility. These included BAT's attempts to block the Framework Convention on Tobacco Control, the discrediting of research from the World Health Organisation, and the use of self-regulation and coordinated corporate giving programmes to pre-empt higher taxes, tobacco advertising bans and restrictions on smoking in public places.

ASH (2005) builds on the partisan nature and more confrontation style of ASH (2004) and marks a further shift away from the monitoring of voluntary management commitments (as evidenced in ASH 2002a,b), towards calls for stronger government intervention through radical reform of corporate governance and disclosure practices. This account was strongly critical of the government's reform package with evidence of contra-governing objectives, including direct appeals for the need for state control on behalf of the wider population, to protect the population from the threat posed by BAT. ASH (2005) could be seen to problematise the neo-liberal approach to corporate governance, with calls for the government interventions that were more closely allied to biopower governmentality (Dean, 1999, 2007).

This conflict escalation was again observed in ASH (2006), although this account focused rather more on how investors and UK government were benefiting from BAT's global operations. It also confronted the UK corporate governance regime that legitimated these negative consequences to others, whilst at the same time considering BAT as compliant with laws and regulations. ASH (2006) is largely a collection of breach accounts that demonstrate the inadequacies of voluntary codes of conduct and regulations and presented new evidence of the risks and harms resulting from BAT's actions, with a focus on the developing world. ASH (2006) collated evidence and direct testimony from a range of different sources and demonstrates support and co-operation from other actors acting together to counter-act BAT's claims of social and environmental responsibility. This report can be seen as a partisan external account but which also builds on the elements of contra-governmentality contained in previous reports.

ASH (2007) can be seen as perpetuating the conflict, but with no obvious escalation. It contains a collection of breach reports, which are both systematic and partisan in nature. This account is a focussed delegitimation of the impact of BAT's youth marketing activities in the developing world. Similar to ASH (2003) this account confronts BAT's claim to be socially responsible by providing evidence of a specific activity that ASH considered to be in breach of BAT's own code of conduct and/or other codes of practice. Specifically, ASH (2007) calls for:

“all countries which have ratified the WHO’s global health treaty, the Framework Convention on Tobacco Control, to protect their young people by implementing comprehensive advertising bans on tobacco products, as recommended by the treaty, with utmost urgency. We are also sending the UK Health Minister our evidence of how BAT is subverting the tobacco advertising ban and urging her to take action immediately to get rid of the loopholes in UK law”

ASH (2007, p5.).

Following a direct challenge by ASH at BAT's 2007 AGM to respond to the allegations contained in ASH (2007), BAT admitted that there were examples of practices that were in breach of their International Marketing Standards and that the company would launch an enquiry to investigate further.

The practice of confronting BAT’s socially responsibility claims through a focussed examination of part of their actions is continued in ASH (2008). This account also demonstrates conflict escalation, involving detailed scrutiny of BAT’s African operations and challenging the company’s shift from social to sustainability reporting. There is also evidence of conflict perpetuation through the provision of new allegations and continued confrontation of corporate governance regimes. ASH (2008) may be viewed as a largely partisan external account that seeks to create a more explicit link to other conflict arenas associated with claims of environmental damage caused in the developing world by multinational corporations.

ASH’s 2010 external account of BAT (ASH, 2010) can be seen as a combination of systematic and partisan breach accounts, providing evidence of BAT’s problematic engagement in industry level lobbying engagements to shape health policy development and enactment. This account was historic in nature but also includes an element of conflict escalation, by exposing those institutions ASH identify as working with BAT and other firms but which pose as independent organisations. This could be seen as an attempt to draw other institutions into the conflict arena by confronting them as well as BAT. ASH (2010) is similar to ASH’s previous external accounts (2003, 2006, 2007, 2008) in that it does not comprehensively respond to BAT’s accounts but rather adopts a more selective and focussed approach. This is achieved by highlighting specific examples of practices ASH considers unacceptable and using these specific examples to de-legitimate broader sustainability and social responsibility claims by BAT. ASH (2010) contains a call to mobilise the general public in their campaign, in their press release for ASH (2010), the director of ASH asks:

“members of the public to write to their MPs to urge them to uphold their obligations under the WHO’s Framework Convention on Tobacco Control and not let cigarette firms and their lobbyists influence health policy.”¹⁴

This sub-section has provided our analysis of the relationships between ASH’s external accounts, conflict arena states, tactical intentions and strategic objectives in the period 2002 – 2010. Figure 1 below illustrates the variety of actors engaged in the ASH-BAT CSR arena. While we focus primarily on the exchange of accounts between ASH and BAT, the conflict arena incorporates many other actors. The next section will provide our evaluation of engagements within this specific conflict arena.

Figure 1: Actors involved in the ASH-BAT CSR conflict arena

ASH – BAT Engagement Dynamics

ASH’s engagements with BAT were clearly linked to its vision of a world free from the harm caused by tobacco and underpinned by its general discourse of harm intended to de-legitimate smoking and tobacco. BAT’s engagements with ASH were linked to its vision of a neo-liberal world where individuals were free manage their own risks, to make decisions as to what they consumed and where. BAT’s underlying discourse was one of compliance, compliance with laws, voluntary codes, regulatory frameworks and culturally acceptable actions and intentions. By demonstrating their compliance with what they perceived as a strict

regulatory regime they sought to demonstrate their legitimacy and problematise the tobacco protest lobby, of which ASH was a significant actor (cf. Georgakopoulos & Thomson, 2008).

The engagements between ASH and BAT (and their respective shifting coalitions of supporters) can be characterised as a clash over different forms of governmentality (see also Oels, 2005; Dean, 1999; Russell & Thomson, 2009). ASH's campaigning exhibited many of the attributes of biopower, through a desire to legitimate extended government interventions based on science in order to position tobacco as a "space under police supervision, expert management or technocratic control" (Luke, 1999, p.194). Where the problems of tobacco extended beyond the control of a national government, ASH then acted *contra-governmentally*, to develop transnational solutions involving internationally legitimate regulatory institutions and structures. ASH's contra-governmentality was underpinned by the rational, technocratic management of individuals by experts familiar with the scientific risks and hazards of tobacco production and consumption. ASH sought to achieve their objectives through disciplinary mechanisms that prescribed normalised individual behaviour via education, voluntary codes of conduct, policing and surveillance.

By contrast, BAT (in conjunction with others) actively resisted this attempt to establish a biopower regime where tobacco was even more restrictively policed by the state institutions, arguing that deregulation and allowing for greater individual choice was the most appropriate governance regime. In this regime, governments would empower the free market, and trust individuals to make the right decision for themselves. In BAT's neo-liberal vision, institutional science and paternalistic ethics were less important in defining the problems (and solutions) associated with tobacco, a substance which in BAT's view should be left to the individual consumer's own 'cost-benefit' analysis.

Two further insights may be made regarding engagement dynamics, both relating to the tactical use of rhetoric as methods of counter-action. Alongside techniques such as the ironic use of deconstruction (Spence, 2009; Kneip, 2013) and immanent critique (Gallhofer and Haslam, 2003), which we identified in Table 3 earlier, we observed in this arena a recurring use of *metonymy* and *synecdoche* (Spence and Thomson, 2009). Metonymy was deployed as a means to use a specific element of a conflict (e.g. involving BAT) to epitomise and represent for the whole (e.g. 'Big Tobacco'). Metonymy conflates the source and target domains and creates the possibility of wider change from a focussed intervention. It should also be noted that corporations often use this tactical device themselves in their own social reporting, for example by reporting on a few instances of socially responsible actions, and implying that the whole corporation is therefore socially responsible (Spence and Thomson, 2009). The use of metonymy in ASH's external accounting was seen to be associated with conflict escalation, moving from a specific account or engagement relating to harm or risk, to the possibility of wider, systemic harm or risk.

We also observed the use of synecdoche as way to link the source of evidence with a target domain. Synecdoche uses a representation or evidence of the whole to represent the part (Spence and Thomson, 2009). For example, ASH used studies and analysis of the tobacco industry as a whole as representing any part of the tobacco industry. Therefore a study that identified tobacco smuggling or problematic marketing undertaken at an industry level could be deployed to critique the social irresponsibility of any specific tobacco related company. The combined use of metonymy and synecdoche allows external accounts to be deployed in a range of different conflict arenas, thus leveraging the potential power of any evidence or account within a range of different harm discourses, as means to link conflict arenas, or in conflict escalation. Given the range of external accounts and wider evidence ASH has gathered over time in so many different conflict arenas, this organisation is in a powerful position to deploy different accounts within different arenas, to assist them in achieving their desired outcomes in any tobacco related conflicts.

6. Conclusions

Within the social accounting literature, previous studies of external accounts have largely focussed on single conflict, two-actor arenas. As a consequence, these studies have arguably ignored the significance of engagements in past and parallel conflicts, including past resolutions and co-operations amongst all arena actors. In this paper, we have sought to address these limitations by developing a dynamic conflict arena framework with the potential to offer new insights in the exploration of the complex interactions surrounding the giving and receiving of external accounting by social activists, within the context of their assemblage of other social activist practices and inter-connected conflict arenas. More specifically, we have extended the theoretical understanding of external accounting by integrating prior research and typologies of external accounting (Dey et al., 2012) with research into conflict dynamics (Beck & Wilms, 2004) and activist intentions and practices (Kneip, 2013). Within our dynamic conflict arena framework, it is possible for all arena participants to engage (or not engage) in all states of a conflict, have a range of different tactical intentions, use a range of engagement practices, use different forms of external accounts and seek different outcomes. Our conceptual model is not proposed as a normative model to develop ideal forms of external accounting, but as a heuristic to make sense of external accounting practices as part of social transformation processes.

We drew on this conceptual model to undertake a longitudinal analysis of the activities of one social activist organisation (ASH) involved in a persistent, long term struggle against a range of different, often more powerful antagonists, within a number of separate, but related conflict arenas surrounding tobacco production and consumption. Between 1999 and 2010, the sustained activist campaign undertaken by ASH may be regarded as being influential in bringing about significant transformation of what ASH considered to be undesirable activities. This transformation is perhaps especially worthy of note given the power and size of their opponents collectively described as 'Big Tobacco'.

Our analysis illustrated how ASH's use of external accounts played a significant part in a series of inter-related campaigns. During the period of analysis, we identified a variety of systematic, partisan and contra-governing external accounts produced by ASH, that produced new knowledge and new visibilities of the undesirable social, economic and environmental consequences of tobacco production and consumption. ASH addressed a wide range of harms in relation to various accounting entities. Their external accounts delegitimised and de-normalised the institutionalised identities of multinational corporations, products, supply chains, regulators, individuals, employers, politicians and government institutions. External accounts were part of campaigns intended to enable the more effective implementation of existing governing technologies, reform certain technologies of government, and challenge the rationality underpinning systems of governing.

Individual accounts produced by ASH were also used to construct a holistic multi-dimensional problematising account of tobacco in the broadest sense. Whilst there were differences in the accounting entity, content, media, knowledge promoted, visibilities created, transformations sought and activist tactics, ASH's accounts consistently challenged the rights of individual smokers (consumers), companies and 'the market' to be privileged over the rights of wider society. Taken as a whole, these external accounts exposed a comprehensive set of socially unacceptable consequences of tobacco production, consumption and governance, but they also contained governing solutions and accounts of better ways of being.

Our analysis of ASH's external accounting, and the significant extent of its use by the organisation, suggests that ASH regards social accounting as powerful problematising technology. We suggest that this technology can be understood and incorporated into many different governing rationalities and discourses, particularly in those institutions with the powers and resources to impede, promote or enact their desired change. We consider ASH as an example of an organisation that is aware that institutional conduct is multidimensional, and that changing conduct requires holistic problematisation and attempting to achieve transformative change along a number of trajectories. Despite ASH's stated sense of urgency in dealing with what they identify to be the social, economic and ecological harm associated with tobacco, there is a recognition of

working within different (but connected) arenas, and that the radical changes they seek will emerge from a long-term reform process rather than from a single external account.

ASH's external accounting and activism seeks transformation through changes to policy and to culture (Berridge, 2007, p. 1312). We suggest that ASH's use of external accounting provides evidence of the transformative potential of external accounting when combined with a comprehensive activist strategy, even when pitted against powerful multi-national corporations which had strong incentives to resist any such redistribution of power or changes in governance (Bebbington and Thomson, 2007). There is a need to further explore the use of external accounting in other contested arenas, prior to any generalisations concerning the more universal efficacy of external accounting. It may be argued that ASH did not operate in a genuinely democratic and emancipatory fashion, but sought instead to impose its values upon others. However, a similar argument can be made against 'Big Tobacco' and the organisations funded by the tobacco industry, an argument that is arguably compounded by the industry's financial self-interest. By contrast, the social and economic benefits obtaining from ASH's campaigning are arguably much larger and more widely distributed.

Given the embeddedness and diversity of their external accounting practices within other activist practices, we recognise that it is difficult to disentangle the specific impact of individual external accounts and provide a more comprehensive in-depth analysis of the complex interaction and engagement dynamics of each arena. The acknowledged limitations of the research method adopted mean that it is difficult to come to any more general conclusions from this overview of practices, other than to illustrate the complex nature of activism (even when viewed from a single issue activist group), the diversity of possible assemblages of activist practices and the flexibility of different external accounts or activism to be deployed for different purposes at different states of a conflict arena and different desired outcomes. Further research into external accounting will in our view require investigation of a number of key dimensions, including: the oppressed groups who the account is prepared on behalf of; the nature of the social accounting entity; articulation of the problematic conduct and transformation sought; the robustness of the external accountant's claim to represent the oppressed groups; the appropriateness of the external account's content; the media and accounting methods used. In particular, any attempt to evaluate the transformational effectiveness of an external account has to be located within its specific contested arena, engagement dynamics and tactics.

Endnotes

¹ In the academic literature, external accounts have been referred to using many different terms, including: *social audits* (Medawar, 1976), *anti-reports* (Ridgers, 1979), *deindustrialisation* or *plant closure audits* (Harte and Owen, 1987), *silent accounts* (Gray, 1997), *shadow accounts* (Dey, 2007), *heteroglossic accounts* (Macintosh and Baker, 2002), *reporting-performance portrayal gaps* (Adams, 2004), *social accounts* (Cooper et al., 2005), *dialogic accounts* (Bebbington et al., 2007), *counter accounts* (Gallhofer et al., 2006), *anti-accounts* (Spence, 2009), *polylogic accounts* (Brown and Dillard, 2013) and *new accounts* (Gray et al., forthcoming). Following Dey et al. (2012), we use the term 'external accounts' as an umbrella term, within which a more specific typology of different approaches may be identified.

² Specific examples and relevant academic studies exemplifying each of the four main types of external accounts are identified and discussed in detail by Dey et al. (2012).

³ In 2011 and 2012, ASH won awards from the World Health Organisation and American Cancer Institute for its campaigning in recognition of their efforts in establishing the UN Framework Convention on Tobacco Control and the development of the illicit tobacco trade protocol. (<http://www.ash.org.uk/about-ash>, accessed March, 2014.)

⁴ <http://www.ash.org.uk/about-ash> (Accessed 13 Feb 2013).

⁵ Interview with Mike Daube. Wellcome Library for the History and Understanding of Medicine, William Norman collection, ASH archive, SA/ASH R.12, Box 77, c.1975-6 (Berridge, 2007).

⁶ Annual reviews were not available for 2000 and 2002.

⁷ We used the terms and phrases from the Annual Reviews to search the ASH website, using their embedded search facility and ASH's pathfinder function designed to guide users to particular tobacco control information on their website and key external sources and websites.

⁸ This secondary analysis was undertaken in response to a number of extremely useful comments from two anonymous reviewers of the first draft of this paper.

⁹ See <http://www.ash.org.uk/information/tobacco-industry/bats-african-footprint> for further details).

¹⁰ Source: 'Plotting a course in an industry where angels fear to tread', *Times*, January 15, 2007.

¹¹ Buzz marketing is a form of viral marketing based on a series of choreographed one-on-one conversations designed to promote a product via a word-of-mouth campaign using an 'elite peer' group to talk up the product normally in the setting where it is consumed.

¹² As an aside, it is interesting to note that this conflict was initiated by a voluntary corporate report intended to demonstrate the legitimacy of a company in the face of a range of de-legitimizing pressures.

¹³ CORE was formed in 1998 in response to consultations on government plans to review company law in 1998. Members of CORE included New Economics Foundation, Traidcraft, Friends of the Earth, Amnesty International, Royal Institute of International Affairs, WWF-UK, The Co-operative Bank and World Development Movement.

¹⁴ Source: <http://www.ash.org.uk/media-room/press-releases/the-smoke-filled-room-how-big-tobacco-influences-health-policy-in-the-uk>.

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Figures and Tables

Arena Actors: (Renn, 1992)	<ul style="list-style-type: none"> • Political Institutions • Rule Enforcers • Issue Amplifiers • Supportive Activists / Stakeholders • Problematising Activists / Stakeholders • General Public
States of a Conflict: (Beck & Wilms, 2004)	<ul style="list-style-type: none"> • Initiation • Denial • Perpetuation • Escalation • Resolution
Actors' Tactical Intentions: (Kneip, 2013)	<ul style="list-style-type: none"> • Confrontation • Counter-action • Co-operation
External Accounts and Activist practices: (Dey et al., 2012)	<ul style="list-style-type: none"> • Systematic • Partisan • Contra-governing • Dialogic

Table 1: Summary of key dimensions within conflict arenas

Type of External Account	Visibility created	Entity to transform	Transformation sought
<i>Systematic</i>	Systematic new evidence or knowledge on target organisation's conduct or intentions	Specific organisational conduct	Participation and/or reform within existing governing & accountability processes
<i>Partisan</i>	Selective new evidence or narrative on inadequacies or loopholes of governing	Specific governing technology, organisation or regime	De-legitimation of specific government technology, institution or field within overall governing regime
<i>Contra-governing</i>	Counter-expert evidence on underlying nature or ideology of governing system	Regime of government	De-legitimation of existing governing system
<i>Dialogic</i>	Multiple perspectives within a governing technology or organisation	Oppressed and silenced voices within existing technology, organisation or regime	Dialogic engagement towards a new form of emancipatory governing

Table 2: A typology of external accounting (adapted from Dey et al., 2012)

External account (Dey et al., 2012)	Tactical Intention (Kneip, 2013)		
	<i>Confrontation</i>	<i>Counter-action</i>	<i>Co-operation</i>
<i>Systematic</i>		Systematic monitoring or breach reporting against specific elements of governing conduct	Participation within organisation-level stakeholder dialogues or 'polyvocal' accounts; Participation within voluntary field-level coalitions and practices
<i>Partisan</i>	Organisation or field-level evidence of harm and dramatizing narratives	Ironical deconstruction; Immanent critique	Contributing evidence as part of field-level reform of policy making and regulation
<i>Contra-governing</i>	Proposed replacement 'utopian' forms of governance	Regime-level deconstruction or critique using expert science and evidence	
<i>Dialogic</i>			Participation in dialogic process of engagement or independent mediation, typically at organisation or issue level

Table 3: Mapping types of external accounts to activist tactical intentions

Activism	External Accounting
<i>Participation:</i> formal involvement with existing governance processes and practices related to tobacco.	<i>Breach Reports:</i> reports that identified non-compliance with existing voluntary and statutory regulations
<i>Education:</i> development/ delivery of tobacco related knowledge, including speaking at conferences and other symposiums	<i>Medical Reports:</i> reports that links tobacco related activities with specific medical conditions
<i>Guides/Toolkits:</i> the preparation and dissemination of guides/toolkits on how to minimise the harm caused by tobacco related activities	<i>Social Harm Reports:</i> reports that link tobacco related activities with evidence of harm to members of society
<i>Charters:</i> the establishment, promotion and monitoring of voluntary charters and organisational commitments to reduce the harm caused by tobacco related activities	<i>Economic Reports:</i> reports of the external costs of tobacco related activities, normally related to industry claims of the economic benefit of the tobacco trade
<i>Adverts:</i> use of marketing media to disseminate the harm caused by tobacco related activities	<i>Opinion Polls and Surveys:</i> reports of public opinion in relation to the social acceptability of tobacco related activities and policy measures to change tobacco related activities
<i>Protests:</i> participation and organisation of public demonstrations to reduce the harm caused by tobacco related activities	<i>Social Audit:</i> external accounts of social and environmental accounts produced by specific corporations.
<i>Media Stunts:</i> high profile, media-friendly stunts designed to draw action to specific harm caused by tobacco related activities	<i>Eco-footprinting:</i> report using eco-footprinting methods to identify the environmental impact of a particular activity
<i>Lobbying:</i> political lobbying at all levels (local Authorities, trade associations, national governments, supra-national organisations, e.g. EU, UN, GATT) in support of measures to reduce the harm caused by tobacco related activities	
<i>Media Amplification:</i> providing media friendly versions of their technical, scientific, economic accounts / reports	
<i>Scientific Research:</i> reviewing existing research publications, commissioning their own research studies and publishing in peer-reviewed journals.	

Table 4: Categories of Activist and External Accounting Practices used by ASH 1999 - 2010

Business Life Cycle Arenas:			
<i>Tobacco processing</i>	<i>Tobacco smuggling</i>	<i>Tobacco agriculture</i>	<i>Supply chain</i>
<i>Child labour</i>	<i>Environmental impact</i>	<i>Deforestation</i>	<i>Impact on developing countries</i>
<i>Human rights</i>	<i>Government policies</i>	<i>Regulatory & voluntary codes</i>	<i>Law & code violations</i>
<i>Corporate lobbying</i>	<i>Corruption & bribery</i>	<i>Price fixing</i>	<i>Health & safety at work</i>
<i>CSR activities</i>	<i>Product marketing</i>	<i>Art, sport & culture sponsorship</i>	<i>Social auditing & reporting</i>
Impact on Others:			
<i>Smoking in public spaces</i>	<i>Product consumption risks</i>	<i>Preventable deaths</i>	<i>Passive smoking</i>
<i>Economic externalities</i>	<i>Poverty</i>	<i>Funding of scientific research</i>	<i>Taxation & tariffs</i>
<i>Smoking at home</i>	<i>Workplace smoking</i>	<i>Product composition</i>	<i>Health Policy</i>
<i>Scientific legitimacy</i>	<i>Smoking in cars</i>	<i>Impact on business</i>	<i>Fire risks</i>
<i>Company law</i>	<i>Youth smoking prevention</i>	<i>Anti-smoking programmes</i>	<i>Unborn children</i>
Specific Medical Conflicts:			
<i>Prostrate conditions</i>	<i>Circulatory disease</i>	<i>Cancer</i>	<i>Tuberculosis</i>
<i>Oral health</i>	<i>Emphysema</i>	<i>Asthma</i>	<i>Surgery recovery</i>
<i>Sexual dysfunction</i>	<i>Heart/ cardiac conditions</i>	<i>Nicotine addiction</i>	<i>Mental health</i>
<i>Diabetes</i>	<i>Blood pressure</i>	<i>Respiratory conditions</i>	<i>Child health</i>

Table 5: ASH's Conflict arenas 1999 – 2010

	Conflict Stage					Activist Intention			External account			
	Initiation	Denial	Perpetuation	Escalation	Resolution	Confrontation	Counter-action	Cooperation	Systematic	Partisan	Contra-governing	Dialogic
External Accounts:												
<i>Breach Reports</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>			
<i>Eco-footprinting</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		
<i>Opinion Polls and Surveys</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		
<i>Social Harm Reports</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>Medical Reports</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>Social Audit</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>Economic Reports</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>Evidence / Consultations</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Activism:												
<i>Media Stunts</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	
<i>Protests</i>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	
<i>Media Amplification</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>Adverts</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>Lobbying</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	
<i>Scientific Research</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
<i>Education</i>			<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
<i>Participation</i>			<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>Charters</i>				<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
<i>Guides/ Toolkits</i>					<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

Table 6: Mapping assemblages of ASH external accounting & activism

Report	Title	Main Entities
ASH (2002a/b)	<i>BAT: The other report to society/ BAT social report revisited: ASH comes to BAT</i>	BAT Social Report 2002 & Social Reporting Processes
ASH (2003)	<i>The tobacco industry, ETS and the hospitality industry</i>	Corporate lobbying on Proposed Legislation
ASH (2004)	<i>Big Wheeze (with Christian Aid & Friends of the Earth)</i>	BAT's CSR activities & UK Corporation Laws and reporting
ASH (2005)	<i>BAT in its own words (with Christian Aid & Friends of the Earth)</i>	BAT's CSR activities & UK Corporate Governance Regime
ASH (2006)	<i>British American Tobacco: Exporting Misery</i>	Impact on developing countries
ASH (2007)	<i>You've got to be kidding</i>	Impact on developing countries of marketing tactics
ASH (2008)	<i>BAT's African Footprint</i>	Social and environmental impact in Africa
ASH (2010)	<i>The Smoke filled room: how big tobacco tries to influence UK health policy</i>	Corporate lobbying on Public Health

Table 7: Summary of ASH External Accounts in ASH-BAT CSR Conflict Arena

Business Life Cycle Arenas	02	03	04	05	06	07	08	10	Impact on Others	02	03	04	05	06	07	08	10	Medical Conflicts	02	03	04	05	06	07	08	10
Govt policies	✓	✓	✓	✓	✓	✓	✓	✓	Preventable deaths	✓	✓	✓	✓	✓	✓	✓	✓	Child health	✓	✓	✓	✓	✓	✓	✓	
Regulatory & voluntary code	✓	✓	✓	✓	✓	✓	✓	✓	Product consumption	✓	✓	✓	✓	✓			✓	✓	Respiratory conditions	✓	✓	✓	✓	✓		✓
Law & code violations	✓	✓	✓	✓	✓	✓	✓	✓	Scientific legitimacy	✓	✓	✓	✓	✓			✓	✓	Nicotine addiction	✓		✓	✓	✓	✓	✓
Product marketing	✓	✓	✓	✓	✓	✓	✓	✓	Youth smoking prevention	✓	✓		✓	✓	✓	✓	✓	Cancer	✓	✓	✓		✓			✓
Developing countries	✓	✓	✓	✓	✓	✓	✓	✓	Health policy	✓		✓	✓	✓	✓	✓	✓	Cardiac conditions	✓	✓	✓		✓			
Corporate lobbying	✓	✓	✓	✓	✓		✓	✓	Anti-smoking programmes	✓		✓	✓	✓	✓	✓		Circulatory disease	✓		✓					
Human rights	✓	✓	✓	✓			✓	✓	Public spaces smoking	✓	✓	✓	✓				✓	✓	Emphysema			✓		✓		
CSR activities	✓		✓	✓	✓	✓	✓		Tax & tariffs	✓		✓	✓	✓			✓	✓	Asthma	✓						
Arts, sport, culture sponsor	✓		✓	✓	✓	✓	✓		Passive smoking	✓	✓	✓	✓				✓		Tuberculosis							✓
Corruption	✓		✓	✓	✓		✓	✓	Funding research	✓	✓	✓	✓				✓		Sexual dysfunction							
Tobacco agriculture	✓		✓	✓	✓		✓		Workplace smoking	✓	✓		✓				✓	✓	Blood pressure							
Supply chain	✓		✓	✓	✓		✓		Poverty	✓		✓	✓	✓			✓		Surgery recovery							
Environment	✓		✓	✓	✓		✓		Economic externalities	✓		✓	✓				✓	✓	Diabetes							
Tobacco processing	✓		✓	✓	✓		✓		Company law	✓		✓	✓				✓		Oral health							
Tobacco smuggling	✓		✓	✓			✓	✓	Product consumption	✓			✓				✓		Mental health							
Social reports	✓		✓	✓			✓		Smoking at home	✓			✓													
Deforestation	✓		✓	✓			✓		Unborn children	✓	✓															
Health & safety	✓	✓	✓						Business impact		✓						✓									
Price fixing	✓		✓	✓					Fire risks								✓									
Child labour	✓		✓				✓		Smoking in cars																	

Table 8: Conflict Arena Coverage in ASH's External Accounts (2002-2010)

BAT = ■ ASH = ☉	Conflict State			Tactical Intention			External Account			No. of Arenas
	Denial	Perpetuation	Escalation	Confrontation	Counteraction	Co-operation	Systematic	Partisan	Contra-governing	
2002	■	■ ☉		☉	■ ☉	■ ¹ ☉ ²	■ ☉			44
2003	■	■ ☉	☉	☉	■	■ ☉	■ ☉			21
2004	■	■ ☉	☉	☉	■ ☉	■ ☉	■ ☉	☉		40
2005	■	■ ☉	☉	☉	■ ☉	■ ☉	■ ☉	☉		38
2006	■	■ ☉	☉	☉	■ ☉	■ ☉	■ ☉	☉	☉	27
2007	■	■ ☉	■		■ ☉	■ ☉	■ ☉	☉		13
2008	■	■ ☉	☉	☉	■ ☉	■ ☉	■ ☉	☉		35
2009	■	■			■	■	■			n/a
2010	■	■ ☉	☉	☉	■ ☉	■ ☉	■ ☉	☉		33

Table 9: Exchanges of Accounts in the ASH-BAT CSR Conflict Arena (2002 - 2010)

¹ this does not denote an attempt to co-operate with ASH but indicates attempts to build alliances with political institutions, rule enforcers, other supportive stakeholders and the general public through media amplifiers.

² this does not denote an attempt to co-operate with BAT but indicates attempts to build alliances with political institutions, rule enforcers, other oppositional stakeholders and the general public through media amplifiers.

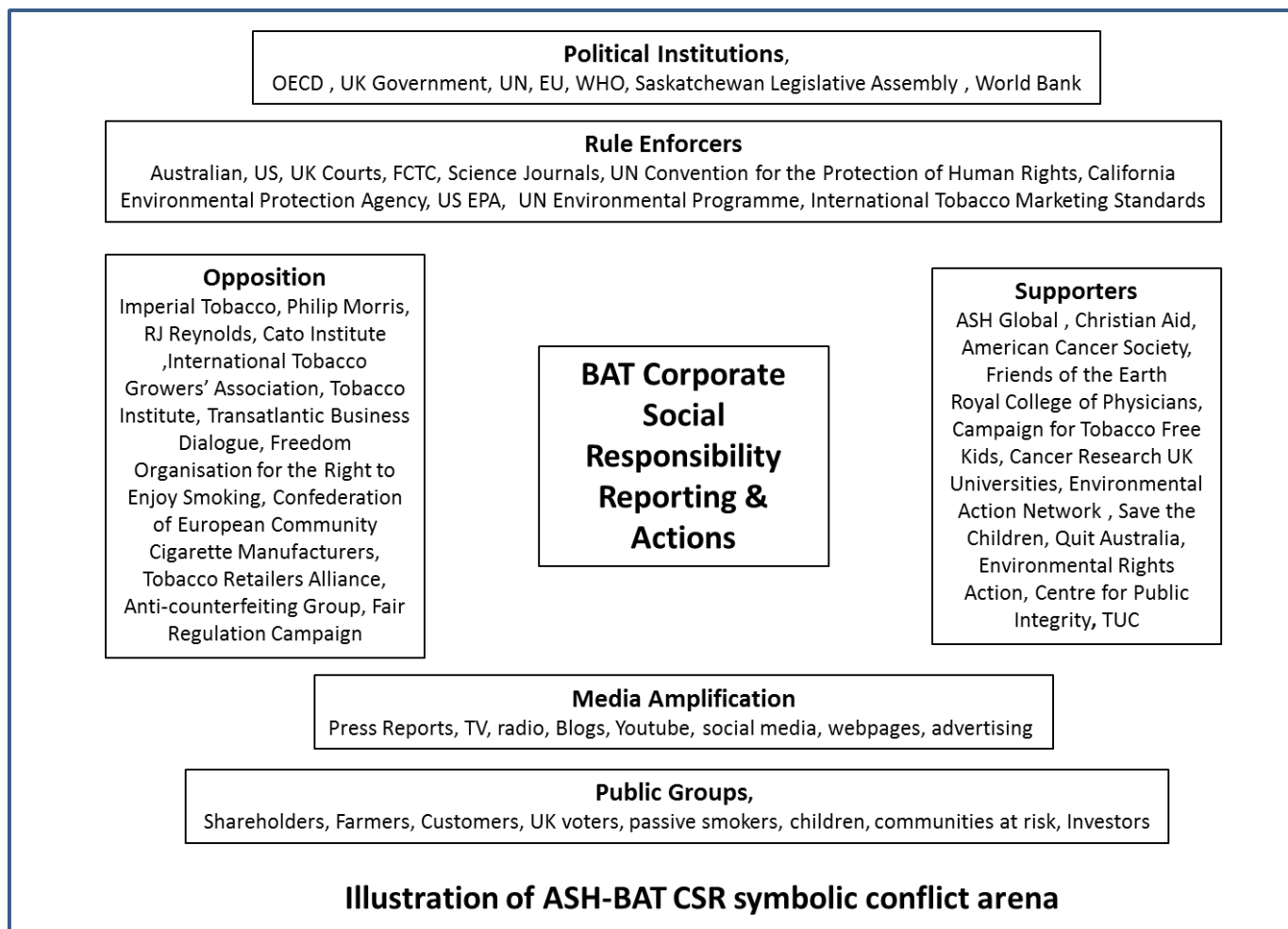


Figure 1: Actors involved in the ASH-BAT CSR conflict arena
(source: Derived from analysis of ASH's external accounts 2002-2010)