



University
of Glasgow

Hitibandara, HMRM (2017) *Assembling social and environmental accounts: a critical ANT study in a Sri Lankan bank*. PhD thesis.

<http://theses.gla.ac.uk/8600/>

Copyright and moral rights for this work are retained by the author

A copy can be downloaded for personal non-commercial research or study, without prior permission or charge

This work cannot be reproduced or quoted extensively from without first obtaining permission in writing from the author

The content must not be changed in any way or sold commercially in any format or medium without the formal permission of the author

When referring to this work, full bibliographic details including the author, title, awarding institution and date of the thesis must be given

Enlighten:Theses

<http://theses.gla.ac.uk/>

theses@gla.ac.uk

Assembling Social and Environmental Accounts: A Critical ANT study in a Sri Lankan Bank

Hitibandara Mudiyansele Rakshitha Mahoga Hitibandara

A thesis submitted in fulfilment of the requirements for the Degree of Doctor of
Philosophy

Adam Smith Business School
College of Social Sciences
University of Glasgow

January 2017

Abstract

Theoretical attempts in Social and Environmental Accounting (SEA) research have not paid sufficient attention to the internal processes and assemblages of producing SEA. This study closely examines the networks of human actors and non-human actants that, in the case of a Sri Lankan bank (anonymised as ABC Bank), produced the Social and Environmental Accounts. The first question this research addresses, therefore, is ‘what is the composition of the actor-network that produces the social and environmental accounts, and how was it assembled and reassembled’? The research adopts an Actor-network theory (ANT) approach. ANT is not only a theory, it is also a research approach, which guides the researcher in the collection of data. This opens up the second research question, which is: ‘what do we learn and how is our understanding of SEA changed through an application of an ANT approach to the study of the production of social and environmental accounts in a particular case’. ANT is often accused of being an essentially uncritical organisational theory, an approach that lacks the capacity to carry substantive political critique. This unresolved debate leads to the third research question that this thesis sets out to answer: ‘can the application of ANT as a research approach, in the study of a particular case of SEA reporting, be critical and if so how’?

In this research, the data collection has been carried out through the study of the production of the social and environmental accounts of the case company in two consecutive years. ANT as a theory provides methodological guidance that exhorts the researcher “to follow the actors”, and to attend to the relations between actors and the performativity of the network. Following this guidance carefully, it takes us close to the actors and reveals the contingency of the production of the social and environmental accounts on the mobilisation of actors and their interests. This research demonstrates that SEA reporting is shaped by the contingencies of the network behind the production of the accounts, including the relations between the ambitions and vanities of individuals and the interests and features of things including reporting award schemes and standards. This leads to identifying two different actor-network building processes and different outcomes in the two years studied.

The findings of this research lead us to critically question the putative functions of SEA and leads us to question whether they respond to norms of accountability. This study challenges the normative objectives of SEA found in the prior literature. While ANT does allow us to develop, in detail, a view of how things are and how they come to be through the mobilisation of power and translation of interests. Such understanding provides a basis for a critical challenge to the way things are. The study demonstrates the critical use of

ANT approach and shows that ANT is not only a “valuable framework for the empirical analysis of the organising process” (Whittle and Spicer, 2008, p. 611) but also able to provide a critical account of the organisation.

Table of Content

Abstract	ii
Table of Content.....	iv
List of Tables.....	ix
List of Figures	x
Acknowledgements	xi
Author’s Declaration.....	xii
CHAPTER 1: INTRODUCTION	1
1.1 Setting the scene.....	1
1.2 Actor-networks of SEA.....	3
1.3 Changing SEA through an ANT approach.....	4
1.4 Critical Application of ANT research approach	6
1.5 Research Aims and Objectives	7
1.6 Research Approach	7
1.7 Structure of the Thesis	10
CHAPTER 2: CONSTRUCTING A POLITICAL AND AN INTELLECTUAL FIELD: A CRITICAL REVIEW OF SEA	11
2.1 Introduction	11
2.2 SEA and Internal Reporting Processes	12
2.3 SEA – The Death of Politics and an Intellectual Field	18
2.4 SEA and Methodologies	20
2.5 Conclusion	22
CHAPTER 3: THEORISING SEA WITH ACTOR-NETWORKS	24
3.1 Introduction	24
3.2 The Sociology of Translation.....	25

3.2.1	Problematism	25
3.2.2	Interessement	26
3.2.3	Enrollment	26
3.2.4	Mobilisation	27
3.3	ANT: The Four Moments of Translation and Accounting	27
3.4	ANT Critiques	30
3.4.1	Ontological Considerations	31
3.4.2	Epistemological Considerations	42
3.4.3	Political Considerations	50
3.5	Conclusion	61
 CHAPTER 4: RESEARCH METHODOLOGY		62
4.1	Introduction	62
4.2	ANT Research Approach	62
4.3	Ontological Considerations	65
4.4	Epistemological Considerations	68
4.5	Methodology	72
4.6	Conclusion	76
 CHAPTER 5: DATA COLLECTION AND ANALYSIS		77
5.1	Introduction	77
5.2	ABC Bank Case Study	77
5.3	Data Collection	80
5.3.1	Data Collection Techniques	80
5.3.2	Data Collection Procedure	88
5.4	Data Collection: Follow the Actors	90
5.4.1	Stage One	90
5.4.2	Stage Two	96

5.5 Ethical Considerations	103
5.6 Data Analysis	105
5.6.1 Callon’s Four Moments of Translation	105
5.6.2 Document Reviews	109
5.6.3 Preparing Interviews for Analysis	115
5.7 Conclusion	119
CHAPTER 6: DESCRIPTION OF THE FIELDWORK	120
6.1 Introduction	120
6.2 Incorporation	120
6.3 The Ownership of the Bank	121
6.4 Organisational Structure	122
6.5 Professional Banking Services and Sustainable Business Model of the Bank	124
6.6 Diversified Product Portfolio	126
6.7 The Governance Structure and Risk Management of ABC Bank.....	128
6.8 Conclusion	132
CHAPTER 7: THE ARRIVAL OF SOCIAL AND ENVIRONMENTAL ACCOUNTING AND THE RISE OF THE ONE-MAN-BAND	133
7.1 Introduction	133
7.2 Tracing the Historical SEA Actor-Network.....	133
7.3 Arrival of Social and Environmental Accounting.....	135
7.3.1 Arrival of Corporate Social Responsibility	138
7.3.2 Mobilising Sustainability Reporting	138
7.3.3 Evolvement of Integrated Reporting	143
7.4 Conclusion	146
CHAPTER 8: ASSEMBLING OF SOCIAL AND ENVIRONMENTAL ACCOUNTING NETWORK.....	147

8.1 Introduction	147
8.2 Social and Environmental Accounting Production Process.....	147
8.3 Assembling the 2012 SEA Network	149
8.3.1 Problematisation	151
8.3.2 Interesement: How the Allies Are Locked into Place.....	153
8.3.3 How to Define and Coordinate the Roles: Enrolment.....	157
8.3.4 Mobilisation.....	188
8.4 Conclusion	188
CHAPTER 9 ONE-MAN BAND	190
9.1 Introduction	190
9.2 The Rise and Fall of the One-Man Band	190
9.3 Conclusion	197
CHAPTER 10: REASSEMBLING THE SOCIAL AND ENVIRONMENTAL ACCOUNTING NETWORK	198
10.1 Introduction	198
10.2 Social and Environmental Accounting Production Process.....	198
10.3 Assembling of the 2013 SEA Network.....	200
10.3.1 Problematisation	201
10.3.2 Interesement: How the Allies Are Locked into Place.....	206
10.3.3 How to Define and Coordinate the Roles: Enrolment.....	215
10.3.4 Mobilisation.....	245
10.4 Conclusion	247
CHAPTER 11: DRIFTING TOWARDS INCOMPLETENESS	248
11.1 Introduction	248
11.2 Preferences of Key Actors	248
11.3 The Incompleteness of the Report	249

11.3.1 Errors and Omissions During Problematisation.....	251
11.3.2 The Interessement Stage – Limitations of the Interessement Strategy	254
11.3.3 Enrolment: The Complexities of Enrolment	256
11.3.4 Post-enrolment Pitfalls	260
11.4 Conclusion	265
CHAPTER 12: CONCLUSION.....	267
12.1 Introduction.....	267
12.2 The composition of the Actor-network and how was it Assembled and Reassembled.....	269
12.3 What do we learn and how is our understanding of SEA changed through an application of an ANT approach	273
12.4 The critical application of ANT as a research approach	278
12.5 A Critical Perspective on SEA.....	281
12.6 Limitations of the Study and Further Research Avenues.....	283
12.7 Conclusion	286
Appendices.....	287
References.....	321

List of Tables

Table 3.1 ANT Methodological Positions.....	31
Table 5.1 Data Collection Techniques.....	80
Table 5.2 Interview Template for the 2011 and 2012 Reports' Production.	85
Table 5.3 Data Collection Process.....	89
Table 8.1 Table of content of the 2012 Sustainability Section of the integrated annual report.....	154
Table 10.1 Table of content of the 2013 Sustainability Section of the integrated annual report.....	207
Table 11.1 Differences between 2012 and 2013 Social and Environmental Accounts.....	260

List of Figures

Figure 3.1 ANT Critiques	41
Figure 5.1 Data Collection Stages	88
Figure 5.2 Following the Actors in Stage One.....	95
Figure 5.3 Following the Actors in Stage Two.....	98
Figure 5.4 Data Analysis Using Callon’s Four Moments.....	106
Figure 5.5 The Process for Document Reviews in Stage One.....	111
Figure 5.6 The Process for Document Reviews in Stage Two.....	114
Figure 5.7 Interview Analysis Process.....	115
Figure 6.1 Development of ABC Bank.....	121
Figure 6.2 ABC bank’s Organisational Structure.....	123
Figure 6.3 The Governance Structure and Risk Management of ABC Bank	128
Figure 7.1 Time Line of ABC Bank’s Sustainability Sections Production Development.....	134
Figure 7.2 Sustainability Actors.....	137
Figure 7.3 Awards and Recognition Received for Sustainability Reports	145
Figure 8.1 Drafting Process of the bank’s 2012 Sustainability Section...	148
Figure 8.2 The Obligatory Passage Point (OPP).....	153
Figure 10.1 The Drafting Process of the 2013 Sustainability Section.....	199
Figure 10.2 The obligatory Passage Point (OPP).....	206

Acknowledgements

It is with great pleasure that I acknowledge all those who extended their assistance and guidance to accomplish my PhD thesis with a successful note. I wish to extend my sincere gratitude to my PhD supervisors Professor John McKernan and Dr Greg Stoner, for their commitment and for all the advice and guidance given, in making this thesis a successful and a rewarding one.

Secondly, I would like to thank the ABC bank staff who rendered their fullest support by compromising their valuable time in the data collection process.

I also thank the University of Glasgow Administration for their assistance to complete this study on time by providing necessary facilities such as IT and Library facilities. Special thanks go out to my parents and wife for being corporative showing such cohesiveness and for putting in their combined efforts into seeing the completion of this research.

Finally, I would like to thank my friends for their valuable support and willingness throughout the research.

Author's Declaration

“I declare that, except where explicit reference is made to the contribution of others, that this dissertation is the result of my own work and has not been submitted for any other degree at the University of Glasgow or any other institution.”

H.M.R.M Hitibandara

Chapter 1: Introduction

1.1 Setting the scene

The past four decades have witnessed steady development in social, environmental and ethical reporting but the last decade has seen particularly significant development in sustainability reporting¹ (Solomon & Maroun, 2012). Increasing public and political concern about the social and environmental impact of business has led many organisations all over the world to actively account for and manage their social and environmental footprint (Adams & Frost, 2008). Indeed, SEA² is a useful process for organisational actors seeking to embed sustainability criteria in their strategies and to execute such strategies successfully (Voronina, 2007).

From a historical perspective, SEA development and sustainability-related reporting approaches have witnessed several shifts. In the 1970s, labour concerns dominated the SEA literature, and most of this research emerged from Europe. Traditional financial reporting in Western countries has sometimes involved additional social reports similar to current reporting practices. In the 1980s, environmental issues dominated the literature, replacing the prior focus on social reporting. At the end of the 1990s, the two (social reporting and environmental reporting) had fused into what we now call SEA. This trend derived from the initiation of the Global Reporting Initiative (GRI), which is the first organisation to set global standards for sustainability reporting and the development of voluntary standard-setting (Hahn and Kuhnen, 2013).

As the GRI (2016, pg.1) noted, “Sustainability reporting can be considered as synonymous with other terms for non-financial reporting; triple bottom line reporting, corporate social

¹ “A sustainability report is a report published by a company or organisation about the economic, environmental and social impacts caused by its everyday activities. A sustainability report also presents the organisation's values and governance model, and demonstrates the link between its strategy and its commitment to a sustainable global economy.” (GRI, 2016, p. 1)

² SEA (SEA); “concerned with exploring how the social and environmental activities are undertaken (or not, as the case may be) by different elements of a society can be – and are – expressed. In essence, how they are made speakable - even knowable. So, the process of social accounts then offers a means whereby the non-financial might be created, captured, articulated, and spoken”. (Gray and Laughlin, 2012, p. 240)

responsibility³ (CSR) reporting, and more.” Sustainability reporting is a key element of integrated reporting and is a recent development in SEA that “combines the analysis of financial and non-financial performance” (GRI, 2016, pg.1). Non-financial reporting has developed from environmentally focused single-issue reports to multi-issue reports or sustainability reports. This trend involves combining financial and non-financial information into a single report called an integrated report (Ioana & Adriana, 2013). Evidence for this comes from the increasing number of publications of more comprehensive corporate sustainability reports that integrate issues and are supported by guidelines such as the Global Reporting Initiative (GRI) (Adams & Frost, 2008) but also more recently, the Integrated Reporting⁴ Framework (Strong, 2015). The GRI (2016, p. 1) defines a sustainability report as “a report published by a company or organisation about the economic, environmental and social impacts caused by its everyday activities.” The sustainability reporting process involves “planning the report, identifying and engaging stakeholders, producing the report, verification, and continuous performance monitoring” (ACCA, 2013, p. 2). Many believe that sustainability reporting helps companies recognise weaknesses and the data requirements that make organisations more conscious of sustainability issues. The presumption is that this consciousness leads to changed organisational behaviour and a more sustainable business strategy (Zyl, 2013).

Fombrun et al. (2000) say that social and environmental reporting practices help companies build reputational capital and improve their ability to attract resources, enhance performance and build competitive advantages. Gimenez Leal et al. (2003) support this last point by pointing out a direct, positive relationship between adopting environmental practices and gaining or improving a competitive position. The GRI (2016, p. 1) recognises several internal and external benefits for organisations that produce sustainability reports. The internal include increased understanding of risks and opportunities; emphasising the link between financial and non-financial performance; influencing long-term management strategy, policy, and business plans; streamlining processes, reducing costs and improving efficiency etc. External benefits concern mitigating or reversing negative environmental,

³ Corporate Social Responsibility (CSR): “[C]oncerned with treating the stakeholders of the firm ethically or in a responsible manner. ‘Ethically or responsible’ means treating stakeholders in a manner deemed acceptable in civilized societies.” (Hopkins, 2012, p. 15–16)

⁴ Integrated Reporting (IR): “[A] process founded on integrated thinking that results in a periodic integrated report by an organisation about value creation over time and related communications regarding aspects of value creation.” (IIRC,2016, p. 1)

social and governance impacts; improving reputation and brand loyalty; enabling external stakeholders to understand the organisation's true value and its tangible and intangible assets, and demonstrating how the organisation influences and is influenced by expectations about sustainable development. Evidently, organisations gain numerous internal and external benefits from sustainability reporting.

1.2 Actor-networks of SEA

The positive impact that sustainability reporting delivers to corporations means that such reporting and related issues gain much attention from various segments of society, particularly the corporations, media, policymakers, accounting profession and academics. However, most attention is given to the sustainability information corporations reported and produced (Adams & Frost, 2006, 2008). SEA research continually explores why organisations produce (or do not produce) social and environmental disclosures (Gray, Owen & Adams, 2010). Early academic literature, though, generally paid more attention to motivations for and factors influencing sustainability reporting, largely neglecting certain aspects of the internal organisational context such as reporting processes and attitudes that influence decision-making about reporting (Adams & McNicholas, 2007, p. 383). Despite such attention surprisingly limited research attention has been given to sustainability reporting processes and the extent to which sustainability data is used in decision-making within organisations (Adams & Frost, 2008).

Despite the increasing importance of reporting processes and governance structures and their impact on reporting have been examined by relatively few academic researchers (Adams, 2002). Adams and McNicholas (2006, p. 398) have thus stated that “more research of this nature [production of social and environmental accounts] is needed to further contribute to our understanding of what drives organisational change towards improved sustainability performance”. Nevertheless, most research and theorising undertaken within social accounting has been conducted at the organisational level and neglected the internal processes and individual associations. Thus, in this research, I will study closely how, in a case, the social and environmental elements of a company's accounts, which I will refer to throughout this thesis as the “social and environmental accounts” (section 1.6, p. 18), come to be produced. My focus will be on tracing the

network of actions and actors⁵ involved in the production and in describing how that network is constructed and reconstructed.

- What is the composition of the actor-network⁶ that produces the social and environmental accounts, and how was it assembled and reassembled?

1.3 Changing SEA through an ANT approach

The theories of SEA have been developed without giving attention to how companies report and have neglected internal contextual factors such as “the process by which companies report and the attitudes of key players”. (Adams, 2002, p. 224). A problem in this area is that SEA theories have been developed without engaging organisations that practice sustainability reporting, despite the finding that internal contextual factors such as the reporting process and participants’ perceptions play pivotal roles in defining the extent to which organisations discharge accountability through corporate disclosure (Adams & Larrinaga-González, 2007). As Adams and Larrinaga-González (2007) argue, engagement-oriented research such as case studies and field-based research can potentially improve SEA theorising, practice, and performance of organisations. The current theorising in SEA field lacks the ability to address the internal process of sustainability reporting, theory application in field-based research, provide fuller explanations and ability to provide political discussions (refer chapter 2).

One theory that has begun to influence social accounting research is ANT (Gray, Owen, Adams, 2009). ANT differs from other theories by examining networks that include people, objects, ideas, climate change, natural disasters, and organisations, which are all known as actors or actants (Gray, Owen & Adams, 2009). ANT has not been deployed extensively within SEA research, though it has been employed to enable the tracing of calculations (e.g. Cuganesan, 2008). Few researchers have recognised ANT’s potential for application within SEA. In addition, one possible avenue to conduct SEA research might be to “use ANT to study the intermeshing of humans and non-humans around the production of sustainability reports, with the report as the focal point” (Barter and Bebbington, 2013, p. 44). This research responds to the potential of using ANT and thus

⁵ Actors “include both human beings and non-human actors such as technological artefacts.” (Walsham, 1997, p. 468)

⁶ “Heterogeneous network of aligned interests, including people, organizations, and standards.” (Walsham, 1997, p. 468)

using an ANT approach it examines the production of social and environmental accounts of integrated annual reports for two consecutive years in a development bank.

As Barter and Bebbington (2013, p .46) note, “ANT allows the ‘environment’ and ‘society’ to be re-problematized, re-connected and re-traced”. This allows answers to questions such as how these elements (environment and society) are constituted and how they appear within organisations and reports that are produced to expose social and environmental matters (Barter & Bebbington, 2013). Applying ANT as a theory in social and environmental research might strengthen the value of examining the flow of organisational life (e.g. internal organisational processes) and conducting in-depth examinations of how actants translate social and environmental concerns (e.g. carbon footprint, diversity of the labour force) within centres of calculations (Barter & Bebbington, 2013). A further research avenue “might be to engage with organisations to examine processes of ethical, social and environmental (or sustainability) accounting and accountability and the manner in which these processes, the data collected and subsequent reporting impact on performance” (Adams & Larrinaga-González, 2007, p. 334).

This research utilises ANT because of the prior research, to be discussed further below, suggests that the dominant grand theories of SEA are inadequate for understanding SEA and the role of grassroots-level actors and agencies within it. The key principles and notions in ANT such as generalised symmetry, free association, performativity, relationality, agnosticism, follow the actors etc. (refer chapter 4) provides guidance to researcher’s activities and the role of the researcher to carry out the research. This makes ANT not only a theory but is also a research approach, which guides the researcher in the collection of data as well. This provides strength to ANT both as a research approach and its adaptability to different case studies. ANT also helps in understanding how social accounting arises in a case and why it takes the shape it does. This research attempts to respond to the existing dissatisfactions with the state of theorising about SEA and to explore the potential of an application of ANT to SEA which has been hinted at by other researchers. Therefore, this research has set out the second research question as;

- What do we learn and how is our understanding of SEA changed through an application of an ANT approach to the study of the production of social and environmental accounts in a particular case?

1.4 Critical Application of ANT research approach

ANT is deemed by some to be a controversial approach that lacks potential to generate substantive political critique (Alcadipani and Hassard, 2010). They suggest that ANT's translation⁷ in management and organisational studies (MOS) shows this to be particularly true. However, Alcadipani and Hassard (2010) argue that the "ANT and After" literature offers an avenue to develop a political critique within ANT. In addition, they say "it presents the opportunity to develop an approach that de-naturalizes organisation(s), has the ability to deliver critical performativity, and at the same time offer a reflexive approach to management and organisational knowledge" (Alcadipani and Hassard, 2010, p. 422). Thus, ANT is capable of becoming a critical approach within organisational theories.

ANT is "argued to be useful because it includes both the human and the non-human in its analytical frame [...] and bypasses a nature/society dualism" (Barter and Bebbington, 2013, p. 33). Also, according to Bueger (2013, p. 338), "ANT finds flammable vegetation among those frustrated with many of the conventions, dualisms, and dilemmas of the traditional social sciences. ANT promises to liberate scholars from strict dualisms such as nature/society divide and the agency/structure dilemma". However, ANT's very own liberation has attracted many criticisms of the theory. This includes the alleged prevalence of the subject/object scheme (Collins and Yearly, 1992), the representational nature of knowledge (Bloor, 1999), the inclusion and exclusion of actors; the treatment of humans and non-humans; the nature of privileging and status; the handling of agency and structure; the nature of politics and power in heterogeneous engineering (McLean and Hassard, 2004) ethical and moral implications (Walsham, 1997); and problematising concepts such as the past, history (Durepos and Mills, 2012).

In addition, Whittle and Spicer (2008, p. 611) initiated a debate regarding whether "Actor Network Theory (ANT) provides a meaningful contribution to the body of critical theories of organization.". They suggest researchers of the Critical Management Studies (CMS) ought to "resist translation by ANT"; Positioning "ANT and CMS are analytical opponents" (Alcadipani and Hassard, 2010, p. 420). Fournier and Grey (2000) claimed that a critical approach to organisational management studies is usually associated with "a denaturalizing ontology, a reflexive epistemology, and an anti-performative politics" (Whittle and Spicer, 2008, p. 611). The same authors (p. 6 *ibid.*), however, contrastingly

⁷ Translation is a verb which implies transformation and the possibility of equivalence, the possibility that one thing (for example an actor) may stand for another (for instance a network)." (Law, 1992, p. 386)

argue that ANT relies on a “naturalising ontology, an un-reflexive epistemology, and a performative politics”. Using Fournier and Grey’s (2000) framework as a foundation, Whittle and Spicer (2008, p. 612) examined the ontological, epistemological and political assumptions that support ANT, arguing that ANT is underpinned by “ontological realism, epistemological positivism, and political conservatism”. These authors (2008, p. 611) view ANT as “a valuable framework for the empirical analysis of the organising process, [and] it cannot provide a critical account of organisation”. This thesis examines ANT and assesses its critical use in studying the production of each report’s social and environmental accounts. Therefore, the third research question this research addresses:

- Can the application of ANT as a research approach, in the study of a particular case of SEA reporting, be critical and if so how?

The ontological, epistemological and political challenges raised by Whittle and Spicer (2008) made will form the basis of the examination of the critical application of ANT in studying the production of the social and environmental accounts of integrated annual reports.

1.5 Research Aims and Objectives

This section draws the research questions raised in the previous sections for presentation purposes and illustrate the different aspects of the research.

- What is the composition of the actor-network that produces the social and environmental accounts, and how was it assembled and reassembled?
- What do we learn and how is our understanding of SEA changed through an application of an ANT approach to the study of the production of social and environmental accounts in a particular case?
- Can the application of ANT as a research approach, in the study of a particular case of SEA reporting, be critical and if so how?

1.6 Research Approach

Regarding SEA research, Parker (2005) calls for direct researcher engagement in the field that uses qualitative research and inductive theorising. Similarly, Gray (2002) wants SEA researchers to focus more on theorising and gaining extensive engagement experience, which is so central to social accounting. Parker (2005) argues that most SEA theorising has been deductive and that SEA has yet to conduct any significant theorising from field-based

data. Applying ANT within SEA research requires case-based analyses of actual practices (Barter & Bebbington, 2013).

A handful of researchers (Adams & McNicholas, 2007; Massa, Farneti & Scappini, 2015; Lozano, Llobet & Tideswell, 2013) have examined how the human actors within organisations collectively produce social and environmental accounts of integrated annual reports. Extending this line of thought, this research analyses the interactions of actants (human and non-human) – specifically bank managers, IT systems, reporting guidelines and accounting standards – that have collectively produced the social and environmental accounts of such reports in two consecutive years. The analysis is based on a single case study in a semi-government housing development bank (hereafter referred to as ABC bank) in Sri Lanka.

In 2005, ABC bank listed as a company on the Colombo Stock Exchange (CSE). As a requirement of CSE for a business owned by public companies, ABC bank must produce annual reports for each financial year. In 2005, ABC bank started presenting a CSR section in its annual reports. In 2007, ABC progressed to present both CSR and social and environmental accounts in its annual reports while in 2010 it produced its first ever standalone sustainability report. In 2012, ABC bank produced its first integrated annual report, which was the first ever GRI compliant integrated annual report in the banking industry in Sri Lanka. In 2013 and 2014, ABC bank continued to produce integrated annual reports (the development of its annual report production process is discussed further in Chapter 7).

Every year ABC bank produces an integrated report. However, after completing these reports, the production process becomes a black box⁸ and no one question how the report was produced. The outcome or the effects (i.e. the social and environmental accounts) of the network (i.e. the actors that come together to produce the section) is visible and it gains recognition and sometimes even awards. Every year, then, the network reassembles to produce the bank's integrated annual reports and thus the social and environmental accounts.

The focus of this research is on examining the production process of the social and environmental accounts of ABC bank's integrated annual reports in 2013 and 2014. Therefore, this research does not examine the production process of ABC bank's complete

⁸ A frozen network element, often with properties of irreversibility (Walsham, 1997, p. 468).

corporate governance reports or its entire financial reports of 2013 and 2014. It examines the production of the integrated report's specific social and environmental accounts through the network and thereby how the social and environmental accounts are produced as an outcome of this network. The network assembles every year to produce the report's social and environmental accounts, and this assembling or perhaps reassembling of the same network in two consecutive years and the process it goes through to produce the section is thus the specific focus of this work. This network is assembled annually throughout February and May to produce ABC bank's integrated annual report.

In examining the production process of two social and environmental accounts this work traces in detail how they came to be, including the role of technologies and artefacts. It thus examines the network's production and its processes that yielded the output of the social and environmental accounts. Selected accounts (vehicle mileage and petrol consumption index, electricity consumption index, water consumption index, etc.) of the social and environmental accounts give insights into the production process and the understanding of how accounting or record keeping and other technologies of accounting affected the accounts produced. This study also concerns the final putting together of the social and environmental accounts as a package. Overall, Callon's (1986) four moments of translation is employed to analyse the network production of the social and environmental accounts in the integrated annual reports.

A single case study strategy is selected for this research in relation to Actor-network theory. ANT provides guidance on tracing actors' activities in the context in question as well as the researcher's activities in conducting the research. This strategy has been employed to follow the actors during their production of the social and environmental accounts. The process for such sections within organisations usually occurs within a four-month period⁹. Thus, I have followed the actors to examine their workflow and identify their specific activities within the given period, which requires close observation. Consequently, examining such processes in more than one organisation would be a complex undertaking, especially as this work's theory, methodology, and research question involve examining the relations between human and non-human entities, and attempting this in different organisations would perhaps tempt complications but more particularly bring limitations. To clarify, the research question regarding what is the composition of the actor-network that produces the social and environmental accounts, and how was it

⁹ I have come to this conclusion based on the interviews carried out in particular case study that has produced sustainability reports.

assembled and reassembled in a specific development bank in Sri Lanka is examined over two consecutive years using the same case study. This enables the examination of any data replication to understand developments and changes in the way in which sustainability reporting networks get assembled and reassembled within the same case study and in producing social and environmental accounts over time, offering deeper though albeit not broader results that would not be possible with an alternative approach.

1.7 Structure of the Thesis

The thesis is structured as follows; chapter two and three provide a literature review on social and environmental accounting and Actor-network theory respectively, chapter four and five discussed the methodology, data collection and analysis of this research, chapter six presents the background of the research, chapter seven, eight and ten analyse the development of SEA, assembling of 2012 SEA actor-network and reassembling of 2013 SEA actor-network, chapter nine and eleven provides the outcomes of the assembling and reassembling of the 2012 and 2013 SEA actor-networks respectively and finally chapter twelve discusses the findings and contributions of this study.

Chapter 2: Constructing a Political and an Intellectual Field: A Critical Review of SEA

2.1 Introduction

SEA research has witnessed significant growth in recent decades and has continued to develop across the accounting literature internationally (Parker, 2014). Indeed, SEA is now an established scholarship stream within accounting research. However, recent SEA literature reviews show that the field is not yet developed in terms of theory, methodology and in terms of the attention given to the internal dynamics of reporting. Therefore, the main purpose of this chapter is to review the grand theories of SEA and identify the theoretical driven limitations in the SEA field. This chapter have three aims; Firstly, this chapter provide a review of the literature that deals with internal assemblage of social and environmental accounting and their impact on reporting. Secondly, this chapter explain whether the research in SEA manifests a “death of politics”. Thirdly, chapter bring discussions on the methodologies used in SEA research.

Section 2.2 provides a review of the literature that deals with an internal assemblage of sustainability reporting, and it critically reviews researchers’ accounts of the production of sustainability reports (Lozano, Llobet & Tideswell, 2013; Adams & McNicholas, 2007; Massa, Farneti & Scappini, 2015 and Voronina, 2007). This chapter then proceeds (section 2.3) to explain the death of political and intellectual research is SEA literature. Finally, section 2.4 bring a discussion on the methodologies used in SEA research. At the end, this chapter justifies this research’s intentions to overcome the gaps in the SEA field by employing ANT in, engaging in a case study research for and examining the internal process of sustainability reporting.

Numerous theoretical lenses have been applied to explain the development of voluntary SER (Solomon, 2005). Stakeholder, legitimacy and institutional are the three main theories that have been mobilised in social and environmental reporting literature to explain why corporations engage in SEA (Voronina, 2007; Spence & Gray, 2007; Adams, 2002). Each theory has its own focus which offers analytical insights and understandings but each also has its own limitations and critics. Most theoretical explanations of sustainability reporting, including stakeholder and legitimacy theory, suggest that reporting is something managers carefully and deliberately plan to meet (or shape) the expectations of powerful stakeholders or those of the general community (Higgins & Larrinaga, 2014). Especially, there has been

some noteworthy political-economy theory attempts to offer political interpretations of SEA. Stakeholder, legitimacy and political economy theories together with the normative theory of accountability act as reference points that shape or structure SER disclosures. These theories have been the ideological parameters of the SER literature and it is these theories that SEA scholars have referenced when explaining current SER practice (Spence, Husillos & Correa-Ruiz, 2010).

Theoretical debates in the SEA literature are far from complete given the rapid development in certain SEA research fields such as sustainability disclosure analysis etc. (Thijssens, Bollen, and Hassink, 2016). Numerous theories have been applied in the SEA literature (Thijssens, Bollen, and Hassink, 2016) but each one explains only a small part of SEA (Adams, 2002). Adams (2002) argues that many SEA theories have been developed without engaging organisations that practice SEA reporting so they are able to provide only partial and limited explanations for SEA reporting. Adams (2002, p. 224) goes on to argue that SEA “Studies have either provided support for or indicated rejection of one or more of the theories, no one theory being consistently supported or refuted, thus demonstrating that any one of these theories can only provide a partial explanation”. Existing SEA theories thus offer “no conclusive evidence in support of any one of them” (Adams, 2002, p. 245). Adams (2002) argues that current SEA theories are unable to provide fuller explanations.

Generally, firms report on social and environmental issues for legitimacy or stakeholder management concerns but studies (i.e. Adams, 2002; Buhr, 2002; Gray et al., 1995) confirm that firms do report for various reasons but these are not consistent among firms (Spence, Husillos, and Correa-Ruiz, 2010). Therefore, theories such as stakeholder, legitimacy, Marxist political economy and institutional are evidently not capable by themselves of providing a good explanation as to the reasons that companies adopt SEA.

2.2 SEA and Internal Reporting Processes

Compared to that on stakeholder theory, research on legitimacy theory provides more detailed explanations about how sustainability reporting (SR) disclosures can be tailored to legitimacy needs. Legitimacy theory is helpful in studying general trends in organisational sustainability reporting disclosure behaviour but is perhaps inadequate for understanding the internal management of SR process. As Spence, Husillos and Correa-Ruiz (2010, p. 81) argue, “The internal forces, motivations and conflicts which drive the organisations from inside to implement legitimacy strategies using SER have not been studied in-depth.” In

other words, prior literature has paid more attention to factors such as “motivations for sustainability reporting without reference to the internal organisational context such as the processes of reporting and attitudes which influence decision-making about reporting” (Adams & McNicholas, 2007, p. 383). Surprisingly, limited research attention has been given to sustainability reporting processes and the extent to which collected sustainability data is used in decision-making within organisations (Adams & Frost, 2008). In contrast, the practice of social reporting and auditing developed rapidly during the early 2000s and is paying increasing attention to the internal processes of reporting compared to that in academic literature (Adams, 2002). Internal assemblage of sustainability reporting and their impact on reporting have been examined by relatively few researchers despite such increasing importance in the field of practice on reporting processes and governance structures (Adams, 2002, p. 223). In particular, little is known about the process and impact of adopting sustainability reporting in an organisation (Massa, Farneti & Scappini, 2015).

Adams (2002) calls for further research regarding internal assemblage of sustainability reporting. Few researchers have examined “the internal processes of corporate ethical, social and environmental reporting or attitudes which influence decision-making” (Adams, 2002, p. 228). It is thus becoming increasingly evident that “academic research has been lagging behind the developments in the internal processes of sustainability reporting” (Adams, 2002, p. 228). Research related to the internal contextual factors of sustainability reporting allow opportunities to examine “reporting structures and processes which determine who is involved and at what level whereas attitudes of corporate players provide significant insight into what companies are trying to achieve in their reporting” (Adams, 2002, p. 231). Spence, Husillos and Correa-Ruiz (2010, p. 76) suggest that SEA research should free itself from “self-imposed theoretical limitations” and pursue a research objective outside “accountability”. One possible research avenue to examine internal contextual factors involves engaging with organisations to examine sustainability accounting processes and the way these processes, the data collected and subsequent reporting impact on performance (Adams & Larrinaga-gonzález, 2007). Fieldwork undertaken in SEA studies has failed to advance substantially from earlier studies in the field because of the similar issues left unaddressed, such as “why do corporations behave in this way and could they really do otherwise?” (Spence, Husillos, and Correa-Ruiz, 2010, p. 77). Therefore, these noteworthy theoretical attempts (while contributing to enhance the pluralism in our understanding of SEA) has not paid sufficient attention to the internal processes and assemblages of producing SEA.

Responding to calls to conduct research relating to the internal dynamics in sustainability reporting (e.g. from Adams, 2002; Adams & Larrinaga-gonzález, 2007 and Spence, Husillos, and Correa-Ruiz, 2010), this research examines ‘what is the composition of the actor-network that produces the social and environmental accounts, and how was it assembled and reassembled’ and does so through analysing the production of the social and environmental accounts in two integrated annual reports from ABC bank. The next section of this chapter reviews literature related to the production of the sustainability reports in four organisations to identify their research objectives, research approaches and findings and thus understand this research.

To date, there has been little research conducted on the processes by which companies make disclosures (Adams, 2002; Lozano, Llobet & Tideswell, 2013; Adams & McNicholas, 2007; Massa, Farneti & Scappini, 2015 and Voronina, 2007), though this is not absent. Lozano, Llobet and Tideswell (2013) looked at the process undertaken to prepare the first draft of the University of Leeds’ sustainability report. A commonality between these three-research works is that an author(s) from the research engaged in the actual production of the sustainability report of these organisations as a consultant. Therefore, their data collection was carried out during the consultation process to produce each organisation’s first sustainability report. Adams and McNicholas (2007, p. 382) examined the “corporate processes for developing a sustainability report, the hurdles faced by organisations and the way in which organisational change towards improved accountability occurs can lead to changes in sustainability performance”. Similar research has been conducted by Massa, Farneti and Scappini (2015), who examined the issues and opportunities related to sustainability development within SMEs. Furthermore, they examined the nature of the process of developing a sustainability report and its impacts on and consequences for the organisation. In contrast, Voronina (2007) examined how a Vodafone sustainability report was produced but the researcher did not act as a consultant in the production process.

The first of these case studies was by Lozano, Llobet and Tideswell (2013), and they examined the production process of the University of Leeds’ first sustainability report. The university’s main reason for adopting sustainability reporting was to benchmark performance against other higher educational institutions (HEIs). Its sustainability report production process was planned in three stages: (1) collecting data; (2) populating the indicators; and (3) assessing the performance values from the information collected (Lozano, Llobet & Tideswell, 2013).

The sustainability report was commissioned by this paper's third author. Thus, the researchers had a direct influence on the sustainability report's production process. The GRI guidelines were adopted to design the report's content and structure, though the Graphical Assessment of Sustainability in Universities (GASU) 2011 indicator was used to decide on the report's specific content. The report includes graphical assessments of HEI sustainability efforts, which facilitated the authors' analysis, longitudinal comparison and benchmarking against other HEIs (Lozano, Llobet & Tideswell, 2013).

The outcomes show the potential for the university to overcome the compartmentalisation problem, provide a framework to reduce the lack of knowledge and understanding of sustainability, balance details and core information, communicate the university's efforts more systematically and effectively to its stakeholders, assess coverage and performance, and benchmark against other institutions (Lozano, Llobet & Tideswell, 2013). The findings show that the indicator coverage and performance were higher than the analysis of other HEIs published in Global Reporting Initiative-based reports, despite the limited time and resources for the process. The authors also pursued a holistic perspective and they addressed the different interrelations between indicators, categories and dimensions as well as stakeholders throughout the university system during the sustainability report's production (Lozano, Llobet & Tideswell, 2013).

The two of these case studies was by Adams and McNicholas (2007, p. 382) note that the "corporate processes for developing a sustainability report, the hurdles faced by organisations and the way in which organisational change towards improved accountability occurs and can lead to changes in sustainability performance". In their research, the sustainability report's production was examined "through an action research approach [employing] the observations of corporate meetings, the provision of feedback on those meetings by the researchers, and a review of internet and hard copy sustainability reporting" (Adams & McNicholas, 2007, p. 382). This action research required them to "take action and create knowledge or theory about that action" (Adams & McNicholas, 2007, p. 387). The researchers worked with the company's managers over an eight-month period to support them in producing their first sustainability report, which included an annual report (Adams & McNicholas, 2007).

Through this research approach, the researchers were "able to assist the managers in overcoming the primary force against change (i.e. lack of knowledge about how to develop a sustainability reporting framework and integrate it with other aspects of organisational planning and decision-making)" (Adams & McNicholas, 2007, p. 398). Adams and

McNicholas (2007, p. 398) employed “Lewin’s integrated model of planned change as a framework for analysing the potential of the sustainability reporting process to lead to improved sustainability performance and to examine the factors which might contribute to or hinder change” in this organisation. Using this model, they found that “managers were experiencing change by learning new concepts, meanings, and standards” (Adams & McNicholas, 2007, p. 398). Researchers who were also present in the meeting forced managers to confront their lack of knowledge and expertise regarding sustainability reporting to bring about change through the emotional stir up (Adams & McNicholas, 2007). Data were mainly collected through the management team, the organisation's website, annual reports and other documents. The research findings “identified a number of impediments to the development of a sustainability reporting framework and its integration into planning and decision-making, as well as forces for change” (Adams & McNicholas, 2007, p. 382).

The third of these case studies was by Massa, Farneti and Scappini (2015) examined the issues and opportunities related to sustainability development within SMEs but more specifically the nature of the process of developing a sustainability report and the impacts on and consequences for the organisation. Similar to the case study of Adams and McNicholas (2007), the key person who initiated sustainability reporting within this organisation was also the company CEO. The CEO’s role and leadership were vital as he facilitated and advanced the changes. The original idea for a sustainability report came from the CEO, who is also an owner and the company’s Chief Financial Officer (CFO). The main purpose of adopting sustainability reporting was to plan, manage, report and quantify the impact of the organisation on the environment and society (Massa, Farneti & Scappini, 2015). The people involved in the sustainability reporting process include researchers; the CEO/CFO/part owner; the procurement manager, who is also an owner; the information and communications technology (ICT) and marketing manager; the customer care manager; the warehouse manager; and the administration manager (Massa, Farneti & Scappini, 2015). GRI G3 guidelines were adopted for the organisation’s sustainability reporting process. This helped the organisation to learn and indeed experiment to bring about continual improvement (Massa, Farneti & Scappini, 2015).

Similar to Adams and McNicholas (2006), these authors also adopted an action research approach to produce the organisation’s first sustainability report. The first stage started in 2011 and ended in early 2013. The GRI G3.1 reporting guideline was considered the most suitable framework for this case study’s sustainability reporting. In early 2013, the second

stage of the implementation process began. In this, one researcher was involved in planning various steps and in applying the G3.1 GRI framework (Massa, Farneti & Scappini, 2015). The authors' research findings note that organisation's "aim to report on its sustainability later extended beyond disclosure to using the information to enhance its sustainable development approach and awareness, consider long-term planning, support strategy-making based on the sustainable development concept and establish and enhance its reputation." (Massa, Farneti & Scappini, 2015, p. 62). Similar, findings are visible in the other organisations that implemented sustainability reports in this review.

The fourth and final of these case studies was by Voronina (2007, p. 239) studied how Vodafone's sustainability report is produced and he/she examined "what draws *things* together by looking at what *draws* them *together*". The study was designed using four elements of past post-modernism: feminist poststructuralist theorising, postcolonial analyses, ANT and narrative approach to knowledge. Voronina's (2007, p. 248) findings show that sustainability reporting is "a systematic activity and certain procedures define it at every stage. It is suitable that the definition and application of social reporting are socially constructed: it is truly a system of interacting actors that make social reporting happen."

The present research shares four main similarities with the four above mentioned research papers: Firstly, examining the production process of social and environmental accounts, secondly, collecting data while producing the sustainability reports. Thirdly, Voronina (2007) has employed ANT similar to this research but the research approach used four elements of past post-modernism. Finally, the findings of the two researchers (Adams & McNicholas, 2007 and Massa, Farneti & Scappini, 2015) have similar outcomes to this research. This current work, though, differs from those above in terms of the research approach, theory and findings. First, the above mentioned papers involved the relevant organisations' production of their first sustainability report. In contrast, this research examines ABC bank's production of its fourth and fifth social and environmental accounts of its integrated annual reports (respectively 2013 and 2014). Secondly, all these researchers were involved in the production as a consultant who actively engaged in the production process. However, the present researcher has not; nor has he provided any advice for ABC bank on producing such reports. Thirdly, two of the above studies (Adams & McNicholas, 2007 and Massa, Farneti & Scappini, 2015) employed action research as the research approach and Lewin's integrated model of planned change as a framework for

analysing the sustainability reports' production whereas this research employs a case study research approach and Callon's four moments of translation as a framework.

2.3 SEA – The Death of Politics and an Intellectual Field

Gray and Laughlin (2012, p. 228) argue that SEA as a field “has expanded considerably and has made many advances in theoretical and empirical understanding but researchers appear to be less willing to examine the fundamental issues that originally motivated the development of the field” (e.g. labour issues, environmental issues). SEA has separated “itself from other organisational studies in particular and social sciences generally” (Spence, Husillos, and Correa-Ruiz, 2010, p. 77). This caused consequences for a field like SEA, which arose within social sciences with a concern about “wider social change” (Spence, Husillos and Correa-Ruiz, 2010, p. 77). The same authors (*ibid.*) argue regarding SEA that “although there is much in the way of contradiction and inconsistency about to the application of the dominant theoretical reference points, these differences come together in a higher unification that ignores wider structural constraints”. The ignorance of structural constraints has limited SEA's appreciation as a field and conflicted with the normative objectives of the SER project. The “theoretical frames employed within SER fail to justify the plausibility of the implicit normative positions on corporate responsibility and accountability to which many social accountants subscribe” (Spence, Husillos, and Correa-Ruiz, 2010, p. 77).

Social accounting is a diverse research area and Gray and Laughlin (2012, p. 239) say that “like so many academic fields, [it] has blossomed in some areas, has exhibited novelty and dynamic innovation in others while, inexplicably, ignoring clearly important themes and possibilities elsewhere”. As Brown and Dillard (2013, p. 2) argue, “Social and environmental accounting (SEA) is currently going through a period of critical self-analysis.” In his paper, Owen (2008, p. 241) presented two problems in SER research. “First, there appears to be no clear agreement as to what actually constitutes SEA research.” Secondly, “Several authoritative reviews of the social and environmental research literature have appeared in recent years, leading to the obvious question being posed as to whether there can be anything new to say.” Various SEA proponents have raised fundamental questions about “how SEA should be defined, who should be doing the defining, and if, how and whom it should engage” (Brown and Dillard, 2013, p. 1). There are also calls for the “renewal” of the field, as “social accounting is losing its energy and revolutionary zeal” (Gray et al. 2009, p. 545). Furthermore, the “apparent failure of SEA

research to influence practice does raise serious questions as to whether our efforts amount to nothing more than chronicles of wasted time” (Owen, 2008, p. 254).

In seeking to enhance the practical impact of SEA research, Parker (2005) calls for a managerialist contribution in future SEA research. Nevertheless, Owen (2008) confessed to having reservations about the potential of a managerial contribution to the SEA research agenda especially the central issue of organisational accountability. First, Owen (2008) argues that many research attempts to engage in collaborative work with organisations in designing new accounting systems have not provided an encouraging picture. Secondly, he argues that earlier research into corporate management’s views on corporate social responsibility and reporting initiatives have shown that management concerns more about corporate image than commitments to transparency and accountability. As an expert in the SEA field, Owen (2008, p. 255) sees limitations in managerial contributions in SEA research, saying that the “one way management communication process, and associated lack of responsiveness to stakeholder concerns, greatly limiting the potential for the reporting process to lead to changes in organisational priorities”. He further questions “whether corporate management itself is likely to continue extending a welcome to researchers [who are] intent on exposing their shortcomings” (Owen, 2008, p. 255).

In contrast, Spence, Husillos and Correa-Ruiz (2010, p. 84) argue that SER scholars should raise questions such as “what is SER trying to do and why?” or in other words “what are its politics?”, though they concluded by stating that “SER has no politics as such”. The main reason for this was that the fieldwork theorisations SER researchers conduct have taken their research beyond stakeholder, legitimacy or Marxist political economy theoretical frames in some way but tend to carry out research without political discussions. Spence, Husillos and Correa-Ruiz (2010, p. 77) suggest that SEA scholars should “abandon accountability and embrace a more political demand which challenges not just the way in which corporations behave, but that is rooted in the concrete political struggles of groups other than corporate management”.

Spence, Husillos and Correa-Ruiz (2010, p. 76) argue that “no one theory can provide a full explanation of the complexity of social reality”. They also note that some SER theories dominate other theories in the SEA field similar to what happens in any other any intellectual field. As the same authors (2010, p. 77) claim, “The theoretical frames employed within SER fail to justify the plausibility of the implicit normative positions on corporate responsibility and accountability to which many social accountants subscribe.”

Another point of theirs is that “the limited scope of the theories employed to explain how SER practice fails to discharge accountability simultaneously inhibit recognition of what the obstacles to accountability are” (ibid.). Furthermore, they say that by concentrating on the theories which contribute to establishing SER as a field, SEA scholars can recognise “what the implicit political and intellectual parameters are to new theorisations in the field” (Spence, Husillos & Correa-Ruiz, 2010, p. 77).

Spence, Husillos and Correa-Ruiz (2010, p. 79) go on to say how “theories that structure SER discourse have either emerged out of nowhere or have been interpreted so differently from how they were originally formulated that the SER community” remains distant from the “world of political demands”. They argue that although theories like stakeholder, legitimacy and Marxist political economy are deemed distinct they seemingly exhibit the same micro perspective, but they add that SER is not only politically weak but also politically neutral because of the “absence of any discussion of political demands” (2010, p. 78).

Spence, Husillos and Correa-Ruiz (2010, p. 85) view “the dominance of the micro perspective in SER as problematic”. They say theories such as stakeholder theory and legitimacy theory that claim to be in corporate political dimensions to the studies are silent over the “role of the state and the structural influence of large corporations” (Spence, Husillos, and Correa-Ruiz, 2010, p. 85). They add (ibid.) that political economy theory “fails to engage with macro issues of power” in SER studies. Indeed, theories such as “Legitimacy and Stakeholder theories look at the micro level of firm-stakeholder relations, effacing the wider political issues” (Spence, Husillos, and Correa-Ruiz, 2010, p. 83). Gray and Laughlin (2012, p. 240) concluded their paper by stating that “social accounting has made considerable advances but also continues to leave considerable gaps”. They encourage SEA researchers to undertake a diversity of commitments, orientations, theories, methods and participants.

2.4 SEA and Methodologies

In order to improve “in the extensiveness, quality, quantity and comprehensiveness of reporting” (Adams, 2002, p. 246), academic researchers should be engaging with companies that conduct such reports. This could yield a “better understanding of their internal processes and attitudes to communicating this type of information and how they influence reporting” (Adams, 2002, p. 246). Adams (2002) also views case study work as highly significant in this context; indeed, case studies can be used to examine the processes

of social and environmental reporting and governance structures but also to identify aspects that influence reporting practices. In addition, research on “such work would be important in the further development of reporting processes, sound governance structures which involve stakeholders and, importantly, auditing guidelines” (Adams, 2002, p. 246). SEA accounting literature has paid little attention to the organisational impact on its sustainability practices and the impact of SER practices on organisations and their participants (Adams & Larrinaga-gonzález, 2007).

Parker (2005, p. 844) calls for SEA researchers to “embrace innovative normatively oriented approaches including case-based experimentation, action research, measurement and reporting design, and policy development”. In his review paper, Parker (2011) analysed the range of methodologies employed in SER literature over 21 years (content analysis; statistical relationships; case and field studies; ethnographic accounts; survey research; theoretical; historical and commentary papers; experimental studies and mixed methods) and found that “case, field, and ethnographic research has [...] been lesser in evidence, but still representing a sizeable minority and relatively stable in frequency over the years” (Parker, 2014, p. 90). The relatively small percentage of case/field/interview methodologies in the SEA literature led Adams (2002) to propose theorising SEA through much closer engagement with practice. Gray (2002) also emphasises the need for SEA scholars to engage in field-based social and accounting research in his review. Furthermore, Parker (2005, p. 854) has considered “the opportunity and need for further employment of case, field and interview research methodologies by SEA researchers”. Owen (2008) agrees with Parker and Gray’s call for engagement-driven SEA research but differ in terms of how such engagement should be carried out. He proposed to “involve stakeholder groups fully in our research initiatives, and extend our efforts into the arena where the less comfortable areas of conflict lie” (p. 257).

SER theories – particularly stakeholder, legitimacy and political economy theories – are recognised as the nodal points that shape all SER discourse. Spence, Husillos and Correa-Ruiz (2010, p. 78) argue that “it is around these theories that the ideological parameters of the SER project take shape and it is by reference to them that SER researchers make sense of current SER practice”. Therefore, the limitations in these critical SER theories mirror the limitations in the SER research studies. Hence, SER researchers must move beyond current SER theories to engage in more critical and political SER research and to address new avenues in the research field. Mathews (1997), Gray (2002) and Parker (2014) emphasise the need to reactivate the normative research agenda as a pathway to action and

change. As Parker (2014, p. 88) says, “We have more to learn and to gain from theoretical diversity in the SEA field.”

For Parker (2005), SEA theories have been generated more deductively than inductively. This was evident in the limited attention given to field-based engagement research in the SEA literature. As Spence, Husillos and Correa-Ruiz (2010, p. 76) argue, “SER theories have been developed in isolation from, and in contradistinction to, other organisational literature and the social sciences more generally.” Limitations in the dominant SER theories (i.e. stakeholder theory, legitimacy theory, political economy theory) have led certain researchers to call for the more field-based researcher to enrich their understanding of the SER phenomenon through such work (Adams, 2002; Adams and Larrinaga, 2007).

Parker (2014, p. 92) wants SEA scholars “to embrace diversity as an opportunity, not a threat. That in itself should trigger us to broaden our SEA definitions and commitment to SEA engagement.” He views this as a way for SEA researchers to innovate and take risks, and he sees this strategy as key to engaging with issues of significance and recognised accounting literature leadership. Parker (2005) desires further application in SEA research in terms of direct researcher engagement in the field via qualitative research and inductive theorising.

2.5 Conclusion

The popular SEA theories such as Stakeholder, legitimacy and political economy theories act as reference points that structure SEA literature. These theories have been dominant in explaining the current SER practices. The limitations in these popular SEA theories such as the inability to provide fuller explanations, inadequate for understanding the internal management of SR process, inability to carry out political discussions, and lack of field-based engagement-driven SEA research have made a void in SEA literature. Therefore, identifying the current limitations in SEA theories this research adopts ANT approach which also acts as a theory as well as a research approach to collect data. The strengths in ANT to provide fuller explanations, the ability to study internal assembling process, ability to carry out power and political discussions and a case study driven research approach to make ANT the most appropriate theory (see chapter 3) to study the production of social and environmental accounts in the ABC bank case study. The next chapter, therefore, provides basic principles, notions, review of an ANT accounting literature and ANT critiques to gain a better understanding of ANT as a theory and a research approach. The next chapter demonstrates ANT is fully capable of providing a better account of the

associations among actants while they are producing the social and environmental accounts of integrated annual reports and to bring the politics back into the social and environmental reporting literature.

Chapter 3: Theorising SEA with Actor-Networks

3.1 Introduction

Student: “But I can’t imagine one single topic to which ANT would apply!”

Professor: “Beautiful, you are so right, that’s exactly what I think.”

(Latour, 2005, p. 156)

The flexibility and adaptability of ANT as a research approach has been one of its greatest strengths of ANT since its beginning. ANT or the ‘sociology of translation’ originated in studies of science, technology and society (STS) and is an increasingly well-known sociological method used in a vast range of social science fields (Alcadipani and Hassard, 2010). Over the last three decades, ANT has proven itself to be a flexible theory that has moved from its origins in science and technology studies into fields as varied as sociology (Law, 1991), psychology (Michael, 1996), anthropology (Strathern, 1996), politics (Mol, 1999) and economics (Callon, 1998). As Walsham (1997, p. 477) notes, “No particular context [...] can be excluded as a possible application area for the [actor-network] theory.” The actor-network approach has also been used as the basis for many aspects of research work, including methodology, method, data collection, analysis and write-up (Walsham, 1997).

In this research, ANT has been employed for data collection, analysis and writing-up. Therefore, understanding the suitability of ANT to this research is vital. The purpose of this chapter is two folds. The first aim of this chapter is to identify the relevant ANT accounting literature and critically review them to understand their research objectives, approaches and findings to understand this research. The final and second aim of this chapter is to identify the critiques of ANT and provide theoretical answers understand whether this research is able to overcome these limitations.

This chapter is organised as follows. Section 3.2 identifies Callon’s (1986) four moments of translation to outline these as they will be utilised to trace the production of two social and environmental accounts of integrated annual reports. This framework is particularly used to examine what is the composition of the actor-network that produces the social and environmental accounts, and how was it assembled and reassembled. Section 3.3 analyses the accounting, ANT, translation literature to critically review the research objectives, approach and findings of these researchers. The section 3.4 addresses the critiques of Whittle and Spicer (2008) and provides a theoretical response to these critiques.

3.2 The Sociology of Translation

Translation consists of two activities: making equivalence and shifting. Law (2009, p. 144) says the translation is “about moving terms around, linking and changing them” and views translation as an insecure process that is vulnerable to failure at any time. On the other hand, for Callon (1986, p. 24), “Translation builds an actor-world from entities. It attaches characteristics to them and establishes more or less stable relationships between them. Translation is a definition of roles, a distribution of roles, and the delineation of a scenario. It speaks for others but in its own language.” Translation can be defined as a movement occurs through the changes in the alignments of the interests and building of an actor-network.

Latour (1987, p. 108) defines translation as the “interpretation given by the fact builders of their interests and those of the actants they enrol”. John Law one of the main scholars who developed ANT argues;

the core of the actor-network approach: a concern with how actors and organizations mobilize, juxtapose, and hold together the bits and pieces out of which they are composed; how they are sometimes able to prevent those bits and pieces from following their own inclinations and making off; and how they manage, as a result, to conceal for a time the process of translation itself and so turn a network from a heterogeneous set of bits and pieces each with its own inclinations, into something that passes as a punctualized actor

(Law, 1992, p. 386)

To understand how the production of the social and environmental accounts of ABC bank’s integrated annual report was translated in two consecutive years, this research has adopted the notion of 'Translation'. In ANT, a translation is a "process of creating a temporary social order, or the movement from one order to another, through changes in the alignment of interests in a network" (Sarker et al., 2006, p. 54). Thus, I view the production of social and environmental accounts as a translation. In the case of ABC bank, a new translation begins every year with the annual report committee meeting and this process ends with the printing of the social and environmental accounts. This research examines two translations: one in 2013 and one in 2014. The process of translation involves four main “moments” (Callon, 1986): problematisation, interessement, enrollment and mobilisation.

3.2.1 Problematisation

Problematisation, the first moment of translation, involves

an actor initiating the process defines identities and interests of other actors that are consistent with the interests of the initiating actor. In this initial stage in building an actor-network, certain actors position themselves as indispensable resources in the solution of the problems they have defined. They define the problems and solutions and also establish roles and identities for other actors in the network. As a consequence, initiators establish themselves as an “obligatory passage point” (Callon, 1986) for problem solution

(Mahrting et al., 2004, p. 214)

In this stage, agents’ efforts to make other agents subscribe to their own conceptions by demonstrating that they have the right solution to, or definitions of, the others’ problems. This stage also “describes a system of alliances, or associations, between entities, [...], thereby defining their roles to play, i.e. their identities and what they ‘want’ (Callon, 1986, p. 206) in the development of the network.” (Skaerbaek, 2009, p. 973).

3.2.2 Interessement

The second moment of translation is interessement. This stage;

involves convincing other actors that the interests defined by the initiator(s) are in fact well in line with their own interests. This also involves, if necessary, creating incentives for actors such that they are willing to overcome obstacles in the way of becoming a part of the actor-network. Interessement thus includes locking new allies into place and cornering entities not yet co-opted.

(Mahrting et al, 2004, p. 214)

“Interessement involves the interference of the enrolling agency between the target agency and another agency. This initially involves the enrolling agency identifying, defining and stabilising the identity of the other agencies, then developing and cementing links between itself and the target agencies” (Ezzamel, 1994, p. 219). Examples of strategies require for joining associations can identify as “systems, meetings with certain agendas, statistical graphs, trainings, and promotions but also someone else, such as consultants, who provide material (e.g. power points and guidelines) or non-material instructions on how to carry out certain tasks and why” (Becker, Jagalla & Skærbæk, 2014, p. 326). This stage can also identify as a moment which demonstrates a set of actions of an initiating actor applies in attempts to bring the identities defined in the problematisation stage into reality (Becker, Jagalla & Skærbæk, 2014).

3.2.3 Enrollment

If the second moment of translation (interessement) is successful, then enrollment occurs. This third moment of translation involves defining and coordinating the roles assigned to

the actors in the interessement moment within the actor-network. It also involves a set of strategies to convince other actors that the defined roles are aligned with the interests of the network. In other words, it is “the group of multilateral negotiations, trials of strength and tricks that accompany the interessement and enable them to succeed” (Callon, 1986, p. 211). This involves “a definition of roles of each of the actors in the newly created actor-network. It also involves a set of strategies through which initiators seek to convince other actors to embrace the underlying ideas of the growing actor-network, and to be an active part of the whole project” (Mehring et al, 2004, p. 214) and “reach agreement on the ends which they desire to pursue” (Ezzamel, 1994, p. 219). “Uneasy enrollment is frequently accompanied by compromising and refined interessement, meaning that if change agents do not experience sufficient enrollment, further interessement devices are required, for instance, additional guidance or training in new job tasks, as a sort of compromise” (Becker, Jagalla & Skærbæk, 2014, p. 326).

3.2.4 Mobilisation

The fourth and final stage of translation, mobilisation, includes initiators’ use of a set of methods to ensure that allied spokespersons act according to the agreement and do not betray the initiators’ interests. Building on a set of enrolled actors, initiators seek to secure continued support to the underlying ideas from the enrolled actors. With allies mobilised, an actor-network achieves stability. This stability would mean that the actor-network and its underlying ideas have become institutionalised and are no longer seen as controversial.

(Mehring et al, 2004, p. 214)

It can also “ensure that representations of interests remain fixed” (Ezzamel, 1994, p. 219). Furthermore, this stage is a matter of ‘who speaks in the name of whom’” (Callon, 1986, p. 214)

3.3 ANT: The Four Moments of Translation and Accounting

ANT has been utilised by accounting scholars for many years as a lens to explain in an organisational context, the implementation of information technology and accounting as practice (Justesen and Mouritsen, 2011). Also, many researchers have used ANT as their theoretical basis for their studies (e.g. Briers and Chua, 2001; Power, 1996 and Quattrone and Hopper, 2005). Today, many accounting studies are concerned “primarily with either the role of the macro-context or of the personal sense-making and meaning construction related to accounting phenomena” (Justesen and Mouritsen, 2011, p. 161). Thus, ANT

plays a vital role in bringing back the “role of calculations as central objects in the study of accounting phenomena” (Justesen and Mouritsen, 2011, p. 161). Many “ANT-inspired accounting studies show different methodological strategies [...] Some studies have utilised ethnographic case studies, while others are historical analyses, tracing the emergence of different accounting phenomena” (Justesen and Mouritsen, 2011, p. 164).

ANT (ANT) has been employed in accounting research since the early nineties. Such work has focused on diverse topics such as the constitutive role of accounting systems (Lowe, 2001), accounting change (Briers and Chua, 2001), the implementation of new accounting systems (Chua, 1995), Balanced Scorecard (Cooper, Ezzamel & Qu, 2012), activity-based costing (Jones and Dugdale, 2002), accounting for a knowledge object (Andon, Baxter and Chua, 2007), merging a form of responsibility accounting in an organisational context (Preston, Cooper and Coombs, 1992), the role of inscriptions (Qu and Cooper, 2011), accounting for the development of inscription (Robson, 1992), the relationship between accounting and social change through translation (Robson, 1991), the reconfiguration of identities (Becker, Jagalla and Skærbæk, 2014), the diffusion of management accounting innovations (Alcouffe, Berland and Levant, 2008), and frames of accounting developments in the construction of actor-networks (Pipan and Czarniawska, 2010).

Lowe (2000, p. 84) studied developments of information systems at a large regional hospital. It theorised by drawing on the sociology of translation. He examined the use of accounting techniques to influence decision-makers both within and outside health institutions. The power of accounting in the translation and inscription of data has been a central theme in understanding the role of accounting systems as technology. The ‘sociology of translation’ in Lowe’s work was used to understand the assimilation of disparate changes and influences as they came to affect the health sector at a national level and indeed organisational level within a large regional health provider. The research strategy was a descriptive case study that examined the change process and its impact on the research site.

Alcouffe, Berland and Levant (2008, p. 1) examined the diffusion of management accounting innovations and viewed it as a process of actor-network building and translation. Their research sought to understand the nature of accounting change. In doing this they utilised Callon’s (1986) ‘four moments of translation’ to study two accounting innovations that have had two different fates in France: the Georges Perrin Method (‘GPM’) and Activity-Based Costing (ABC). The four moments of translation show how

many and often very surprising forms of diffusion occur as one innovation can be a “success” as another one becomes a “failure” and contributes to an accounting change.

Cooper, Ezzamel, and Qu (2012, p. 2) explored how Balanced Scorecard (BSC), as a management accounting technique, emerged in local practice and was developed and marketed as a global management practice. They also utilised ‘four moments of translation’ to offer a history of BSC, emphasising how its various features were translated and transformed. They examined the networks and associations that not only shape the form of the BSC but also mobilise the interests of various constituencies around it as a global management technology. They examined the strategies that Kaplan and Norton used to maintain control of this innovation through its continuous reinvention.

Ezzamel (1994, p. 213) examined the extent to which the budgeting system is implicated in organisational change processes. He has utilised both Foucault’s power/knowledge framework and Callon’s sociology of translation. The findings revealed that a centre in a UK University failed to deploy the budgeting system as a disciplinary regime in the sense of making it possible for the proposed resource reallocations to be implemented. Ezzamel’s work also demonstrates how groups opposed the proposed change.

Skaerbaek (2009, p. 971) examined

the National Audit Office of Denmark (NAOD) manoeuvred in making the Danish military receptive to a performance-accountability project in the period 1990–2007. The data [was] collected through the actions of the auditors and following their efforts to make the military activities auditable by focusing on the multiple and dynamic interactions between them, the auditee and others. The state auditors manoeuvred in performance auditing with identities both as ‘modernisers’ and as ‘independent auditors’. Many allies to the auditors worked hard in protecting the NAOD as the two identities conflicted with each other during the execution of the project.

Carrington and Johed (2007, p. 702) investigated “how top management is constructed as a good steward of its company at the annual general meeting (AGM) and how accounting is used in the course of this process”. The findings reveal that one-third of all questions dealt with financial accounting issues, while most questions concerned nonfinancial aspects of stewardship (i.e. a company’s efforts regarding environmental, equality and ethical issues). They identified how the AGM has been in the foreground of government inquiries and codes of conduct but has been largely neglected in accounting research.

Similar to the view of Justesen and Mouritsen (2011) the review of previous literature (Lowe, 2000; Alcouffe, Berland and Levant, 2008; Cooper, Ezzamel, and Qu, 2012, Ezzamel, 1994; Skaerbaek, 2009; Becker, Jagalla and Skærbæk, 2014 and Carrington and Johed, 2007) show that these researchers employed Callon's (1986) four moments of translation to examine the "stabilization of an accounting phenomenon and seem to focus on a kind of 'deconstruction' of accounting [and thereby reveal] that the accounting phenomena we tend to take for granted [...] are fabricated and molded by a number of different actors who use diverse rhetorical strategies to persuade, enroll other actors, and, in the end, overcome resistance" (Justesen and Mouritsen, 2011, p. 182). This literature review shows Callon's four moments of translation and case study research strategy as the common theory and research approach, but the outcomes of the translations show significantly different results (as will be shown) among the various studies.

ANT's foundation is in empirical case studies. We can understand ANT as a theory only when we understand these case studies and how they work in practice. As Law (2009, p. 141) views theory as being "embedded and extended in empirical practice, and practice itself is necessarily theoretical", ANT is better understood in a wide range of empirically grounded practices. "The actor-network approach is not a theory. Theories usually try to explain why something happens, but ANT is descriptive rather than foundational in explanatory terms. [ANT] tells stories about 'how' relations assemble or don't. [...] it is better understood as a toolkit for telling interesting stories about, and interfering in, those relations" (Law, 2009, p. 141). Therefore, similarly, this research has employed Callon's four moments of translation and a case study research strategy to examine how actor-networks assemble and reassemble to produce social and environmental accounts. This research also uses ANT to tell an interesting story about the production of the social and environmental accounts of integrated annual reports in the ABC bank and the interfering in relations around the production process.

3.4 ANT Critiques

Whittle and Spicer's (2008) criticism of the critical studies (see chapter 1.4) has been mainly based on Fournier and Grey's (2000) work on critical management studies (CMS). Fournier and Grey (2000) argue that to be a critical management study the work should be ontologically denaturalising, epistemologically reflexive and politically anti-performative.

Methodological positions of critical theory (Fournier and Grey, 2000)	Methodological positions of ANT (Whittle and Spicer, 2008)	Methodological positions of ANT in this study (Hassard and Cox, 2013)
Ontologically denaturalising	Ontologically realism	Ontologically relativist
Epistemologically reflexive	Epistemologically positivism	Epistemologically Relationist
Politically anti-performative	Politically conservative	Politically critical performative

Table 3.1 ANT Methodological Positions

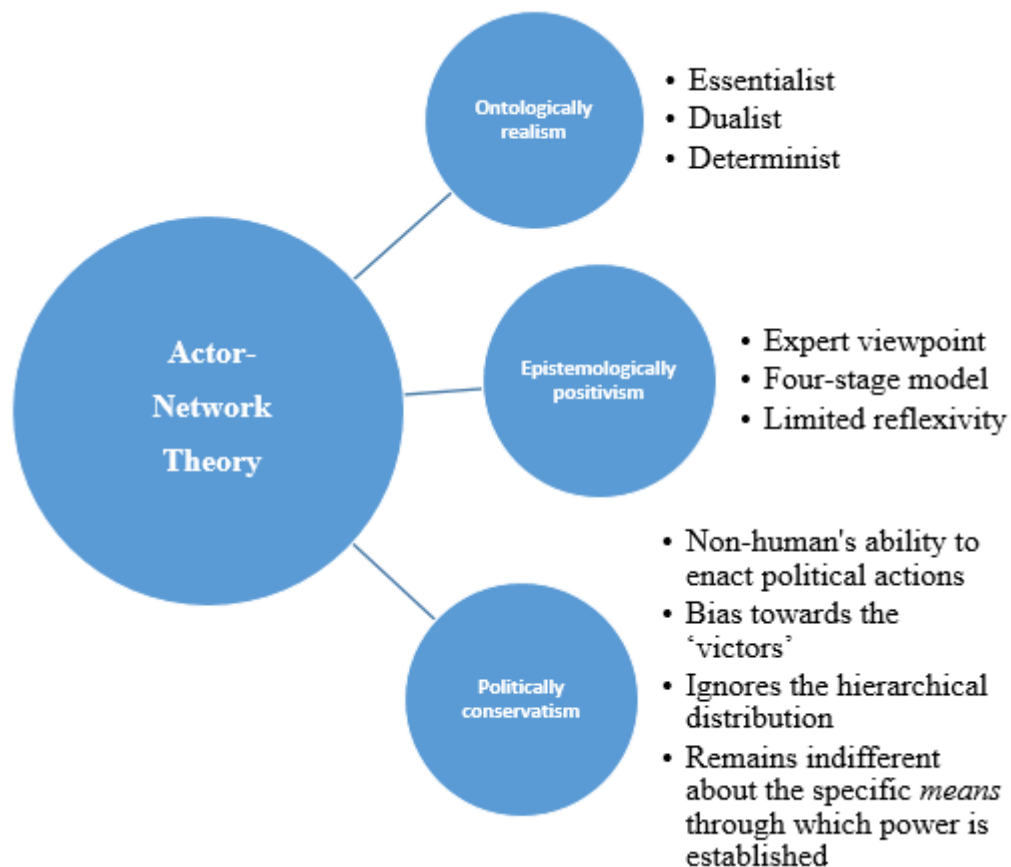


Figure 3.1 ANT Critiques

3.4.1 Ontological Considerations

According to Whittle and Spicer (2008), critical research should hold ontological denaturalisation, not ontological realism as ANT does. Thus, ANT researchers fail to satisfy the requirements of ontological denaturalisation to carry out critical research. As Whittle and Spicer (2008) argue, ANT is unable to conduct critical research since it holds an ontological realism stance and not an ontological denaturalisation stance (refer table 3.1).

Whittle and Spicer (2008) claim that ANT has a naturalising ontology based on three assumptions. First is that “ANT, in fact, continues to rely upon the notion of inherent agential capacities when attributing properties to natural and material objects” (Whittle and Spicer, 2008, p. 614) so is thus an essentialist account. Secondly, by “suggesting that it is possible and desirable to distinguish between the human and non-human, albeit only for the purposes of analysis and to demonstrate their interconnection, ANT recreates the dualism it seeks to overcome” (Whittle and Spicer, 2008, p. 615) and thus is a dualist account. Thirdly, by “focusing on how actor-networks become determinate and irreversible, ANT studies miss the opportunity to uncover the limits to causality and recognise that relations of power in organisations” (Whittle and Spicer, 2008, p. 616) and thus ANT is a determinist account.

3.4.1.1 Essentialist

The first assumption (see Figure 3.1) suggests that ANT holds an essentialist account. Whittle and Spicer (2008) elaborated on the work of Woolgar and Grint’s (1997) *The Machine at Work* and Callon and Muniesa’s (2005) *Economic Markets as Calculative Collective Devices*, highlighting how Woolgar and Grint (1997) explored the way Callon (1986) attributed inherent properties to the catalyst in his *The Case of the Electric Vehicle*. Furthermore, they highlighted how Callon and Muniesa (2005) attributed inherent properties to the stock-market ticker. They go on to argue that ANT considers that it can provide explanations to the relative durability or weakness of the network by attributing real properties to the natural objects and man-made artefacts. This makes ANT closer to the critical realist (refer table 3.1) approach because ANT allocates explanatory roles to objects such as machines and technologies.

Collins and Yearly (1992) also accused Callon and Latour (1992) of attributing inherent agential capacities to non-humans. For example, Callon’s (1986) study of St Brieuc Bay considered scallops and fisherman as actors but Collins and Yearly (1992) suggested that the creation of the symmetry between fisherman and scallops appears to be in the hands of the analysts. They argue that symmetry between human and non-human actors created by the research analyst. However, Callon and Latour (1992) emphasise the importance of the symmetrical treatment of human and non-humans. They also try to ease methodological worries, suggesting that “it is not our intention to say that scallops have voting power and will exercise it, or that door-closers are entitled to social benefits and burial rites, but that a

common vocabulary and a common ontology should be created” (Callon and Latour, 1992, p. 359).

In other words, Callon and Latour (1992) argue for the symmetrical treatment of human and non-humans and that a common vocabulary and a common ontology should be created to understand the significant roles non-humans play in organisational studies. For example, a human “life maintained by virtue of the technologies of intensive care” (Law, 1992, p. 4) means that the latter play a prominent role in maintaining the human’s life. Therefore, a symmetrical treatment of humans (doctors, nurses, etc.) and non-humans in intensive care (mechanical ventilation, dialysis machines, infusion pumps, monitors, imaging modalities, etc.) is significant for understanding the meaningful role both entities play in maintaining the human’s life.

The principle of generalised symmetry suggests not making *a priori* distinctions in the treatment of human and non-human actors. ANT seeks “to understand the development and configuration of alternative heterogeneous networks of actors (comprising both human and non-human ‘actants’) and the way in which they [actants] influence the development and stabilisation” of networks (Rose and Jones, 2005, p. 31). In ANT, actants are defined by “what they do” (Latour, 1987, p. 87) and for Rose and Jones (2005, p. 32) agency “is not restricted to humans, but is attributed to technologies (‘machines’) and to material objects more generally. Moreover, human and machine (or material) agency are sometimes considered equivalent.” Latour (1991, p. 6) says the word “‘actant’ is symmetrical [as] it applies indifferently to both humans and non-humans”; thus, it allows us to examine how not only human but also non-human actors influence the development and stabilisation of the sustainability reporting network.

Further, Callon and Latour (1992) argue that they do not deny the difference between the human and non-human but refuse to consider them *a priori* and thus to hierarchy them into human and non-human. Instead, they consider and treat them all as “actants” who perform a part of forming networks. Callon and Latour (1992, p. 347) agree that they have granted “to nature and to artefacts the same ontological status that realists and technical determinists are used to granting to them”. Nevertheless, they also “wish to attack scientists’ hegemony on the definition of nature, [but they] have never wished to accept the essential source of power: that is the very distribution between what is natural and what is social and the fixed ontological status that goes with it” (Callon and Latour, 1992, p. 347).

Therefore, they emphasise the significance of treating the human and non-human symmetrically.

Rose and Jones, (2005, p. 27) ask a question: “Does agency (the capacity to make a difference) lie predominantly with machines (computer systems) or humans (organisational actors)?” They argue that “the principle of general symmetry in ANT implies that machines may also be agents” and agree that agency is “the capability to make a difference” (Giddens, 1984). From this, Rose and Jones (2005, p. 28) claim that machines can also “exhibit forms of agency”, and they (ibid.) ask further questions: “What is the difference between human and machine agency, and how do the two forms of agency interact to produce outcomes? In broader terms: how does technology act upon social systems and vice versa?” In general, human agency concerns managerial decision-making while machine agency involves technological impacts (Rose and Jones, 2005).

According to Wajcman, (2000, p. 451), ANT says the “metaphor of a ‘heterogeneous network’ conveys the view that technology and society are mutually constitutive: both are made of the same stuff: networks linking human beings and non-human entities”. They view

the technological, instead of being a sphere separate from society, is part of what makes large-scale society possible. Through describing the network, ANT considers how some actors become decision-makers while others do not. Their most controversial idea, that we cannot deny *a priori* that non-human actors or ‘actants’ can have agency, has helped us to understand the role of technology in producing social life.

(Wajcman, 2000, p. 451)

Callon and Law (1995, p. 484–485) describe agency as “an emergent property [because] by themselves, things don’t act. Indeed, that there are no things by themselves”. Others add that “non-human agency is possible because of the general symmetry rule of ANT” (Cordella and Shaikh, 2006, p. 15). The close link between performativity, interaction and agency lead on to understand the reality in ANT studies. Callon and Law (1995) understand “reality as a heterogeneous network of relations, but these relations perform and it is in their performance that creates agency” (Cordella and Shaikh, 2006, p. 16).

In ANT, ‘relationality’ plays a vital role in actants’ ‘agency’. ANT believes it is the complex interrelations among the heterogeneous elements that constitute society and organisations (Knorr-Cetina, 1997). Human (managers, accountants) and non-human elements (technology, machines, and objects) together make up organisations. Thus,

'relationality' is a fundamental aspect of ANT. Law (1992, p. 380) suggests that "we might start with interaction and assume that interaction is all that there is". He further argues that actors are defined and created in their associations with other actors in the actor-network which can be both individual and collective (Law, 2000). Therefore, actors' differences in agency and size are the result or outcome of the process of negotiation involving power relations (Callon and Latour, 1981).

In ANT, the relations between human and non-human actors should not be studied as being fixed in time (Waelbers and Dorstewitz, 2014). Also, actor-networks are constantly making and remaking their relations. Thus, the agency is nonlocal: it cannot be pinpointed to a specific site (Latour 2005). Nevertheless, both agent types need to be studied, particularly as the non-human is often neglected. As Star (1990, p. 32) claimed, "Social science has focused exclusively on humans, thus ignoring the powerful presence, effects and heuristic value of technologies in problem-solving and the moral order." On the meaningful role of non-human actants, Walsham (1997, p. 476) believes that it is "valuable to think of things (machines, artefacts, systems) as actants and to consider whose interests they inscribe, represent, and speak for". He further argues that "this is not the same as assuming a symmetric position for people and things, but rather can be considered to be a valuable analytical device" (Walsham, 1997, p. 476). He suggests that in contemporary times "the challenge of ANT to the rigid separation of humans and nonhumans is a very valuable one in this age of hybrids and blurred and negotiable boundaries" (Walsham, 1997, p. 476).

Law (1992, p. 383) says that

ANT is analytically radical partly because it treads on a set of ethical, epistemological and ontological toes. In particular, it does not celebrate the idea that there is a difference in kind between people on the one hand, and objects on the other. It denies that people are necessarily special.

Law (1992) suggests that we as researchers should distinguish between ethics and sociology. He says we should indeed inform one another but also claims that ethics and sociology are not identical. Law (1992, p. 383) says "there is no fundamental difference between people and objects as an analytical stance but not as an ethical position", adding (ibid.) that "this does not mean that we have to treat the people in our lives as machines. We don't have to deny them the rights, duties, or responsibilities that we usually accord to people." Using the same analytical view to describe human and non-humans, ANT enables

explorations of the role of technology in “difficult cases such as life maintained by virtue of the technologies of intensive care” (Law, 1992, p. 383). Law (1992) also says ANT is a relational and process oriented sociology that treats all the elements in the social (such as agents, organisations, and devices) as interactive effects. It rejects the analytical divisions between agency and structure, and the macro- and the microsocial, and it treats all elements such as people, machines and ideas as relational effects rather than causes. More importantly, it suggests that we should study the social effects, whatever their material form if we want to answer the ‘how’ questions about structure, power, and organisation.

In ANT, researchers have no reason to assume *a priori* that either objects or people decide the character of social change or stability. Sometimes “social relations may shape machines or machine relations shape their social counterparts” (Law, 1992, p. 383). ANT views a person as an effect generated from a network of heterogeneous materials. People become who they are because they are an outcome or an effect generated from a patterned network of heterogeneous materials. As Law (1992, p. 383-384) says, “If you took away my computer, my colleagues, my office, my books, my desk, my telephone I wouldn't be a sociologist writing papers, delivering lectures, and producing ‘knowledge’. I'd be something quite other – and the same is true for all of us.” Thus, ANT views an agent as an agent because he or she lives in a place where a “set of elements (including, of course, a body) that stretches out into the network of materials, somatic and otherwise, that surrounds each body” (Law, 1992, p. 384).

For Doolin and Lowe (2002, p. 73), “A consequence of relational materiality is the symmetric treatment of humans and non-humans. The implication is that what is an actor is an empirical matter.” As Callon (1991, p. 140) observes, “In this ontology, actors have both variable content and variable geometry.” The second principle, generalised symmetry, suggests that observers must commit to explaining both human and non-human actors using the same terms (Callon 1986); thus this principle suggests that “all should be considered as actors who may play a role in the patterning of sociotechnical networks” (Doolin and Lowe, 2002, p. 74).

The proponents of ANT argue that it holds an anti- essentialist account. They believe non-humans also have an agency with the capability to make a difference not only in organisations but also in our day-to-day life. They view non-humans as part of the society which makes it possible and thus by creating a common vocabulary and a common ontology they believe we can understand the significant roles non-humans play in organisational studies and understand their influence in the development and stabilisation

of networks. The same analytical view enables organisational studies to explore the role of non-humans in difficult cases such as “life maintained by virtue of the technologies of intensive care” (Law, 1992, p. 4).

3.4.1.2 Dualist

The third methodological principle of ANT, free associations, suggests that “the observer must abandon all *a priori* divisions between natural and social events” (Callon 1986, p.200). ANT proponents often commit to anti-dualism by rejecting the separation of human and non-human. With this methodological principle, ANT seeks to bring back the actors that were often left out by traditional social scientific analysis. ANT has distinguished between the human and non-human only for analytical purposes and to reveal the interconnection between them. The second assumption (Figure 3.1) suggests that ANT holds a dualist account and, as Whittle and Spicer (2008, p. 615) claim, “suggesting that it is possible and desirable to distinguish between the human and non-human, albeit only for the purposes of analysis and to demonstrate their interconnection, ANT recreates the dualism it seeks to overcome”.

“Under ANT the social and the technical are analytically composite” (McLean and Hassard, 2004, p. 503) for “there is no thinkable social life without the participation [...] of non-humans, and especially machines and artifacts” (Callon and Latour, 1992, p. 359). As Latour (1992, p. 151) argues, “Technologies that are so commonplace that we don’t even think about them can shape the decisions we make, the effects our actions have, and the way we move through the world. Technologies play such an important role in mediating human relationships.” Latour (1992, p. 151) goes on to argue “that we cannot understand how societies work without an understanding of how technologies shape our everyday lives”.

According to Waelbers and Dorstewitz (2014, p. 23), “We live in a high-technological age that poses great challenges and new needs for understanding how technologies influence our routines, actions, desires, ideas and beliefs—in short, our entire culture.” Therefore, ANT plays a vital role in contemporary times and can be utilised to understand “how social change arises from interactions between technological artifacts and people” (Waelbers and Dorstewitz, 2014, p. 24). Today’s “sociotechnical systems are developed through negotiations between people, institutions, and organisations” (Latour, 1992, p. 151). ANT theorists often argue that “artefacts are part of these negotiations as well. This is not to say that machines think like people do and decide how they will act, but their behaviour or nature often has a comparable role” (Latour, 1992, p. 151).

As Casper and Clarke (1998, p. 278) argue, “Symmetry is a good first step. We would use it thus to assure that all the actors are presented and accounted for.” For example, the symmetrical treatment of humans and non-humans enables us to present and account for all actants in the production of the social and environmental accounts. Thus, ANT as a theory provides not only an opportunity to identify all the actants in in this endeavour but also a guide to trace all the actors in the reports’ production. As Latour (2005, p. 72) points out,

ANT is not the empty claim that objects do things ‘instead’ of human actors: it simply says that no science of the social can even begin if the question of who and what participates in the action is not first of all thoroughly explored, even though it might mean letting elements in which, for lack of a better term, we would call non-humans.

Therefore, ANT as a theory provides the possibility for thoroughly exploring the actants in the sustainability reporting network before examining the actions in the production of the social and environmental accounts.

Furthermore, McLean and Hassard (2004, p. 513) reviewed Latour’s (1997) work and argued that “while ANT has been accused of levelling human and non-human differences, this is not the same as ignoring political differences in terms of access and experience. Rather, the process of levelling seeks to break down reified boundaries that may prevent us from seeing how humans and non-humans are intermeshed.”

Proponents of ANT do not *necessarily* deny division between the human and non-human. McLean and Hassard (2004, p. 507) argue that instead

they question their *a priori* status and argue that these divisions should be understood as *effects* or *outcomes*. In other words, they are not given in the order of things. Entities achieve their form as a consequence of the relations in which they are located and performed; that is, in, by and through these relations.

ANT “insists that social agents are never located in bodies and bodies alone, but rather that an actor is a patterned network of heterogeneous relations or an effect produced by such a network [...] the term, actor-network – an actor is also, always, a network” (Law, 1992, p. 4). Organisations and institutions are an effect generated from a patterned network of heterogeneous materials where “roles played by people, machines, texts, buildings, all of which may offer resistance” (Law, 1992, p. 4).

“Technology is often ignored or relegated to a role as a tool of oppression, domination, and control. However, it is important to realize that ANT does not seek to diminish the importance of humans, but instead to highlight the role of” artefacts (Doolin and Lowe, 2002, p. 74), which Latour (1992) explains as the “missing masses” and these play a pivotal role in “stabilizing the heterogeneous actor-networks that makeup organisations and society” (Doolin and Lowe, 2002, p. 74).

As Walsham (1997, p. 477) noted, “Hybrids of human and non-human elements continue to proliferate, and the boundaries between the technical and the social, and between human and machine capabilities, are frequently contested and always negotiable.” As Casper and Clarke (1998, p. 278) argue, “Taking all the actors very, very seriously can have exceptional analytical payoffs – even where agency may be initially invisible (or ignored by) other actors. Specifying who or what is present (or at least implicated) in the situation at all times can be especially important in analysing change.”

ANT proponents argue that they commit to anti-dualism and thereby use the third methodological principle for analytical purposes, to reveal the interconnection between human and non-human, bring back the actors that were often left out, to understand how society work through technological impact, to understand how social change arises from interactions of human and non-humans, to present and accounted for all the actors in the organisational studies, and to break down the boundaries to see how humans and non-humans interacting.

3.4.1.3 Determinist

ANT scholars have been interested in studying how a strong network of actors is constructed and maintained. Whittle and Spicer (2008, p. 616) say that “once an actor-network has become irreversible or ‘black boxed’ and the passage points have become ‘obligatory’, the ‘enrolled’ are unable to escape the network”. They add that once a strong network is constructed the enrolled actors become increasingly delimited in terms of possible behaviours and thus go on to “become functionaries or ‘intermediaries without discretion’, determined by their position in the network” (ibid.). Therefore, the third assumption (Figure 3.1) suggests that ANT holds a determinist stance and “by focusing on how actor-networks become determinate and irreversible, ANT studies miss the opportunity to uncover the limits to causality and recognize that relations of power in organisations” (Whittle and Spicer, 2008, p. 616).

“ANT assumes that social structure is not a noun but a verb,” says Law (1992, p. 385). The structure is a site of a struggle, a relational effect of the heterogeneous network that produces and reproduce itself. In other words, then, “no version of the social order, no organisation, and no agent, is ever complete, autonomous, and final” (Law, 1992, p. 386). The same author (ibid.) argues that “social order does not exist with a single centre or a single set of stable relations”. He views social order as in the plural sentence, which also faces resistance. The heterogeneous bits and pieces that are assembled for a short period into an order are always likely to fall off or make off on their own. Therefore, ordering struggle is a central theme in ANT analysis, the aim of which is to “explore and describe local processes of patterning, social orchestration, ordering and resistance” (Law, 1992, p. 386). This process is called a ‘translation’ and it generates ordering effects such as people, machines, organisations or systems. Therefore, “translation is a verb which implies transformation and the possibility of equivalence, the possibility that one thing (for example, an actor) may stand for another (for instance a network)” (Law, 1992, p. 386).

As Law (1992) suggests, we can view the ordering struggles of actor-networks as

a concern with how actors and organisations mobilise, juxtapose and hold together the bits and pieces out of which they are composed; how they are sometimes able to prevent those bits and pieces from following their own inclinations and making off; and how they manage, as a result, to conceal for a time the process of translation itself and so turn a network from a heterogeneous set of bits and pieces, each with its own inclinations, into something that passes as a punctualised actor.

(Law, 1992, p. 386)

In ANT, organisations, power and inequalities are all effects rather than causes generated in heterogeneous networks. Actor-network studies deal with enactment or performance (Law, 2009). Thus, an organisation can view as “an achievement, a process, a consequence, a set of resistances overcome, a precarious effect” (Law, 1992, p. 390). The component of an organisation such as “the hierarchies, organisational arrangements, power relations, and flows of information are uncertain outcomes of the ordering of heterogeneous materials” (Law, 1992, p. 390). Thus, actor-network theorists analyse and describe, creating opportunities to uncover limits to causality and recognise the relations of power in organisations. However, the question remains as to how to study power in actor-network research.

ANT views power as an effect rather than a set of causes. Law (1992, p. 387) claims that “ANT is all about power”. This approach suggests that researchers must analyse the great in exactly the same way we would analyse anyone else. ANT believes that “there are real differences between the powerful and the wretched, differences in the methods and materials that they deploy to generate themselves. Our task is to study these materials and methods, to understand how they realise themselves, and to note that it could and often should be otherwise” (Law, 1992, p. 390). “There is attention to *power* as an effect” and ANT studies “deconstruct power by ‘studying up’ rather than down” (Law, 2009, p. 146).

Alcadipani and Hassard (2010, p. 427) reviewed Latour’s (2004) work and noted in ANT that

to modify politically a state of affairs it is necessary to appreciate that social and organisational forces are comprised of different ties upon which resistance can be applied. If domination, exclusion, power etc. are to be analysed and challenged, it is necessary to understand how they are constructed in order to create effects.

As Law (1992, p. 386) argues, “Caution is required here, for the theory is not pluralist in the usual sense of the term. It doesn’t say there are much more or less equal centres of power or order.” In other words, the “effects of power are generated in a relational and distributed manner” and power is never shown up (Law, 1992, p. 386). The same author (ibid, p.386) suggests that people and “machines have their own preferences” and that “this was an informal way of talking about resistance and the polyvalent character of ordering – of the way in which any particular effort at ordering encounters its limits, and struggles to accept or overcome those limits”.

Star (1990) uses the example of her own allergy to onions and the indifference to it of outlets in the McDonalds food chain to illustrate how the networks of the powerful can discriminate against various disadvantaged groups. She (1990, p. 43) generalises this experience as follows:

A stabilised network is only stable for some, and that is for those who are members of the community of practice who form/use/maintain it. Any part of the public stability of a standardised network often involves the private suffering of those who are not standard – who must use the standardised network, but who are also non-members of the community of practice.

A stabilised network can be determinate and irreversible for “those who are members of the community of practice who form/use/maintain it” (ibid.) but it can also be malleable through the variations of customer demands (e.g. onion allergy) and reveal the power

relations of standardised networks. The proponents of ANT believe it holds an anti-determinist account. Relationality is central to ANT studies. Organisations, society, actors etc. are all made of relations which may face resistance at any time. Therefore, actor-networks are never determinate, they face resistance and always likely to fall off. ANT view power as a relational effect. Thus, the resistances and struggles that relations face more often in actor-networks recognise the relations of power in organisational studies.

3.4.2 Epistemological Considerations

Fournier and Grey (2000) argue that for work to be a critical management study it should be epistemologically reflexive. Further, they argue (2000, p. 182) that critical management studies hold an epistemologically reflexive stance, and they define reflexivity as “intense reflexions about its epistemological, ontological and methodological stances”. Whittle and Spicer (2008, p. 612) argue that “reflexivity involves rejecting the positivistic assumption that reality exists ‘out there’ waiting to be captured by the researcher in favor of recognizing the role of the analyst in the construction of knowledge”.

Furthermore, Whittle and Spicer (2008) argue that ANT holds an un-reflexive epistemology (refer table 3.1) based on three assumptions. They claim that “ANT [first] implies that it offers a ‘superior’ or ‘expert’ view implying that members’ explanations are either ‘naïve’ or ‘wrong’, [secondly] a four-stage model implies that translation is something that exists ‘out there’ to be captured and represented by the researcher, and [thirdly] exercises a kind of limited reflexivity – it is reflexive about the truth produced by other scientific fields without extending this reflexivity to itself” (Whittle and Spicer, 2008, pp. 619–620).

3.4.2.1 Expert Viewpoint

ANT studies expect “to produce explanations of the world that resonate with those given by local actors” (Whittle and Spicer, 2008, p. 617). For example, the same authors (ibid.) argue that in some ANT studies “few fishermen would attribute agency to scallops (cf. Callon, 1986) and few scientists would agree that their knowledge claims are relative (cf. Latour, 1987)”. Latour (1999, p. 20) suggests that ANT is “a very crude method to learn from the actors without imposing on them a priori definition of their world-building capacities”. Whittle and Spicer (2008) argue as Latour suggest would a fisherman attribute agency to scallops while describing their world and would scientists agree that their knowledge claims are relative or is it ANT’s inability to “match the kind of descriptions

and explanations that members would provide themselves” (Whittle and Spicer, 2008, p. 617).

Furthermore, Whittle and Spicer (2008, p. 618), based on their first assumption (Figure 3.1), say that ANT “offers a ‘superior’ or ‘expert’ view implying that members’ explanations are either ‘naïve’ or ‘wrong’. A commitment to understanding and respecting emic meanings, on the other hand, would help to temper the tendency for ANT to be used as a ‘grand narrative’”. Whittle and Spicer (2008) argue that scholars generally want to know what the researcher understood in the studies they investigate but a rigorous commitment in ANT studies providing explanations of the local actors implies that the researcher’s explanations are either ‘naïve’ or ‘wrong’. They add that a commitment to reflexivity would generally involve treating all the accounts (including those produced by local actors and the researcher) as an equal. However, this has not been the case with ANT studies because the analyst or the researcher should allow actors “to define the world in their own terms” so a commitment to reflexivity is demonstrated and ANT does not consider the explanations the analyst provides.

Lee and Hassard (1999) argue that ANT overcomes its analytical limitations by removing any conditions. Their point is that ANT as a research approach shifts its “analytical focus from structural prescription to processual deconstruction, and political dimension concerning where and for whom boundaries are produced or consumed” (Lee and Hassard, 1999, p. 391). ANT as a research strategy is less concerned with the problem of gaining accurate descriptions of organisation and more concerned with investigating the process through which organisations emerge. As Lee and Hassard (1999) argue, ANT accepts that organisations, boundaries and discriminations exist but more importantly asks how these are performed. Lee and Hassard (1999) say that ANT’s ontological flexibility has failed to create its own theoretical discriminations and boundaries. This thus allows it to focus on how organisational forms emerge. The authors, therefore, view organisations as a “site of active processing – organisational participants, working and reworking not just their various descriptions of organisational form, but the organisational form itself” (Lee and Hassard, 1999, p. 399).

Lee and Hassard (1999) believe it is wrong to state that organisational studies have failed to study the organisational processes. Using the example of Chia (1996), they argue that organisational studies often examine organisational processes as interactions of entities such as ‘goals’, ‘environment’ and ‘strategy’, which are the building blocks of the

organisations. These interactions are given the existence of such entities to be taken for granted, so as Lee and Hassard (1999, p. 395) argue “organisational research often comes ready to analyse organisation in its own terms and thus habitually lays its ontology across the area of study”. In general, the success of expertise is measured by the degree to which it can impose its ontology on the organisation. In other words, a researcher’s expert knowledge involves “an ability to describe organisational processes in terms of the interaction of familiar entities” (e.g. goals, environment and strategy) (Lee and Hassard, 1999, p. 399). This approach of viewing the process as the impact of ready-made entities on one another tends to impose limits on the range of research questions that can be raised (Lee and Hassard, 1999).

Thus, ANT’s research strategy does not require expertise knowledge for the researcher and does not dictate what the researcher should achieve. In other words, ANT’s research strategy guides researchers on how they are achieving what they are achieving. Lee and Hassard (1999) say this is a direct consequence of ANT’s ontological blackness. They further state that boundaries reduce the researchers’ flexibility and this lack of flexibility tends to reduce responsiveness to environmental change ‘just in time’. If one wants to “have a successful organisational form now, it must emerge through interactions and negotiations, and if we are to respect organisational form as an emergent property of relationships, we must allow that form to change at a moment’s notice” (Lee and Hassard, 1999, p. 401). Therefore, through local actors’ explanations, ANT theorists can study organisational interactions and negotiations. They also can study the change in these interactions ‘just in time’, which may lead to changes in organisational forms.

ANT is “a very crude method to learn from the actors without imposing on them an a priori definition of their world-building capacities” (Latour, 1999, p .20). As Latour (2005, p. 23) states,

ANT claims to be able to find order much better after having let the actors deploy the full range of controversies in which they are immersed. It is as if we were saying to the actors: ‘We won’t try to discipline you, to make you fit into our categories; we will let you deploy your own worlds, and only later will we ask you to explain how you came about settling them.’ The task of defining and ordering the social should be left to the actors themselves, not taken up by the analyst.

Thus, ANT seeks to find the reality by allowing actors to “define the world in their own terms” (Latour, 1999, p. 20). Although the actor-network researcher has to adhere to the first methodological principle of ANT while conducting fieldwork, she/he;

is encouraged to provide a description of the network without becoming too engaged in *prior* distinctions and dichotomies. Nevertheless, this does not mean the actor-network researcher living in a vacuum, isolated from the politics of the day-to-day life. She/he is ‘embedded’ within the social world in which he/she is required to respond to ‘differences’ and make judgements.

(McLean and Hassard, 2004, p. 511)

Miller (1997) illustrates the significance of local actors’ explanations in ANT studies. As he views a project cannot be separated from the interpretations of the project made by actors. Miller (1997, p. 359) state:

The actors do not have “a” strategy; they get their battle plans, contradictory ones, from other actors. For the actors in a technological project populate the world with other actors, whom they endow with qualities, a past, motivations, visions, goals, targets, and desires. This is why they are called actors: they create their society, their language, and their metalanguage; and they define how the populating will come about and how to account for it. To this multiplicity of actors a new multiplicity is added: that of the efforts made to unify, to simplify, to make coherent the multiplicity of viewpoints, goals and desires, so as to impose a single theory of action. Interpretations of the project thus cannot be separated from the project itself. The actors’ interpretations of the actors’ motivations and interests become more real and less real according to the realization or derealisation of those interpretations

ANT’s research strategy guides researchers on how they are achieving what they are achieving, which examines the organisational studies through actors’ interpretations. Therefore, through local actors’ explanations, ANT theorists can study organisational interactions and negotiations. They also can study the change in these interactions ‘just in time’, which may lead to changes in organisational forms. Although the actor-network researcher has to adhere to the first methodological principle of ANT while conducting fieldwork, she/he; is encouraged to provide a description of the network without becoming too engaged in *prior* distinctions and dichotomies” (McLean and Hassard, 2004, p. 511). Therefore, ANT studies build their analysis of the project at hand through local actors’ interpretations and demonstrate this approach as one of the best ways to collect data and gain an in-depth understanding of organisational processes.

3.4.2.2 Callon's Four-Stage Model

As Whittle and Spicer (2008, p. 618) argue, “The danger is that studies of the organisation are reduced to a series of deductive tests that confirm or refute the four-stage model of translation, as opposed to being a process of inductive theory generation theory that is grounded in and emergent from the empirical data.” These authors claim (ibid.), based on their second epistemological assumption (Figure 3.1), that “a four-stage model implies that translation is something that exists ‘out there’ to be captured and represented by the researcher”.

Callon's (1986) study of scallop fishing introduced the four ‘stages’ of translations through which the actor-network was produced. The four-stage model has been applied to slightly modified forms in a vast range of studies (e.g. Bergström and Diedrich, 2011; Skaerbaek, 2009; Madon, Sahay, and Sahay, 2004; Alcouffe, Berland and Levant, 2008). Despite such success, varied results and conflicting outcomes, Whittle and Spicer (2008, p. 618) say that “while Callon's four moments may be a useful interpretation of scallop fishing, it is problematic to assume it can be transported wholesale into other settings”. This criticism has been answered in this research because Callon's four-stage model has been adopted to present the data in two respective chapters about the production of the bank's 2012 and 2013 social and environmental accounts of its integrated annual reports which thus apply this model in the financial sector. Each chapter presents two different stories, reinforcing the usefulness of Callon's four-stage model.

Latour (1999, p. 20) describes ANT as a “very basic method to learn from the actors without imposing on them *a priori* definition of their world building capacities”. ANT researchers enter the field without pre-assumptions about the reality that exists. Instead, they discover the reality by following the traces the actors left behind. Whittle and Spicer (2008, p. 619) suggest an alternative approach whereby one views “the four-stage model as an analytical [...] concept employed by the researcher to make sense of complex observations, without blinding the analyst to the empirical complexity of each individual case”. This research has utilised Callon's four-stage model as an analytical model. Callon (1986, p. 197) says the four moments of translation can be utilised as an “analytical framework which is particularly well adapted to the study of the role played by [sustainability reporting and managers] in structuring power relationships”. Therefore, this work employs Callon's four moments of translation as an analytical framework to study

what is the composition of the actor-network that produces the social and environmental accounts, and how was it assembled and reassembled structuring power relationships.

3.4.2.3 Limited Reflexivity

Whittle and Spicer (2008, p. 619) note that “rather than engaging in the reflexive work of explaining how it produces scientific truths, ANT seems to pursue a paradoxical strategy of claiming that it speaks the truth by revealing what ‘happens’ in the production of scientific knowledge”. They add that “ANT sees reality as ‘emerging out there’ in comparison to the interpretive tradition of viewing reality as constructed through processes of interpretation, which include the analyst” (ibid.). In their view, a commitment to reflexive analysis would indeed consider the multiple versions of the translation process but in ANT they believe the researcher holds an authoritative ‘God’s eye’ view and thus exercises limited reflexivity.

Representation often happens using words to describe the ‘real’ (Latour, 1999). This implies that “reality as being ‘out there’ and entities as essences that exist discretely in the order of things” (Alcadipani and Hassard, 2010, p. 423). In interpretivism, the interpreter/researcher constructs reality in his/her mind. In contrast, ANT views reality as emerging from the interaction of one or more actors. In ANT, then, reality derives from outside the mind of individuals whereas “for interpretivism, reality is created in the mind” (Cordella and Shaikh, 2006, p. 3). The first methodological principle agnosticism, suggests that researchers should be impartial towards the arguments the actors engaged in controversy make. It also suggests that researchers must refrain “from censoring the actors when they speak about themselves or other [actors]” (Callon 1986, p.200). Basically, the researcher should be impartial towards the arguments actors make by refraining any viewpoints and censoring any interpretations (Callon 1986). Cordella and Shaikh (2006, p. 17) view this as “an attempt to become an action of merely one of the actors in the network”. Latour (1999) suggests allowing the actors to define the world in their own terms; thus, researchers view reality through the actors’ viewpoint.

Contrary to the general view that reality is “existing ‘out there’, independently or being the product of exclusively human interpretation” (Alcadipani and Hassard, 2010, p. 423), Latour (1999) says things are always ‘assembled’ into being. Therefore, Latour (2005) reframed the idea of construction in social sciences as ‘assembling’ and ‘reassembling’. “ANT and after literature has attempted to emphasize more of a relational stance” (Alcadipani and Hassard, 2010, p. 423) and as Law (2007, p.15) says, ANT “assumes that

nothing has reality or form outside the enactment of those relations”. This is achieved by challenging the most traditional forms of representation. ANT is more concerned with the ‘assemble’ of more than one actor and what emerges from this ‘assemble’. Thus, ANT considers reality “as a heterogeneous network of relations, but these relations perform and it is in their performance that creates agency” (Cordella and Shaikh, 2006, p. 16) so “for reality to actually materialize, ANT requires that there be interaction among actants and it is only from this interaction that reality can emerge” (Cordella and Shaikh, 2006, p. 17). ANT considers reality is an ‘assemble’ rather than existing ‘out there’ or as a product of our mind (Latour 1999). Following the construction process as ‘assembling’, ANT allows one to study “how connections between heterogeneous elements become established, how associations are made and unmade, how different elements inter-associate with each other, and how assemblages and facts emerge as outcomes of such processes” (Alcadipani and Hassard, 2010, p. 424).

Mol (2002) notes that “entities are enacted and performed into being through materially heterogeneous practices” (Alcadipani and Hassard, 2010, p. 424). The same authors propose that foregrounding the notion of ‘practices’ helps the claim that nothing exists independently, ‘out there’ without relations that sustain entities; thus, ANT and After claim that realities are enacted in the process of knowing. Law and Urry (2004, p. 390) says that “social inquiry and its methods do not simply describe the world as it is, but also enact it”. Law (2007, p. 15) adds that

ANT stories weave further webs; it is never the case that they simply describe. They too enact realities and versions of the better and the worse, the right and the wrong, the appealing and the unappealing. There is no innocence. The good is being done as well as the epistemological and the ontological.

Alcadipani and Hassard (2010, p. 428) claim that in ANT “there is no reality outside relations and that reality is constructed within the processes of knowing”. Thus, a researcher/object dichotomy is not *a priori*; they are indeed outcomes produced in the practices of research. Hence, for these authors (2010, p. 429), “The researcher too is a product of research practices; s/he does not possess a total command of the research process and knowledge generation. It can be misleading, therefore, to suggest that ANT assumes there is an external reality that can be observed by a conscious researcher [...] By highlighting the role of accounts in the production of realities, ANT and After show that knowledge is also political.” ANT challenges the ontology of most MOS (Management of

organisational studies), and ANT and After offer “materials for comparison and critical reflection, from both theoretical and methodological points of view” (cf. Czarniawska, 2009, p. 155), which no other mainstream MOS theories offer. Alcadipani and Hassard (2010, p. 429) thus say ANT “seems capable of delivering a sense of reflexivity for MOS”.

In ANT’s view, organisations can exist only as a continual result of ‘organising’. This challenges traditional MOS studies, which usually view organisations as given or taken for granted, and it thus moves the focus of MOS from organisation to ‘organising’ (Alcadipani and Hassard, 2010). Generally, for MOS researchers ‘organisation’ is a noun, but for ANT researchers “organisations are outcomes and products of continuing process—relations and practices that are materially complex and whose ordering can only be addressed, locally and empirically, as in the making”. This approach implies that “organisations and their components are effects generated in multiple interactions, rather than existing merely in the order of things” (Alcadipani and Hassard, 2010, p. 425), indicating that management and organisational realities are not ‘destiny’. In another words, the organisation is not a noun but a verb of ‘organising’. Alcadipani and Hassard (2010) demonstrated the ontological position of ANT using a case study about newspaper printing sites in the UK. More specifically, it demonstrated how human and non-human actors’ interactions, feelings, emotions, etc. produce multiple realities all the time when events are performed. For the authors (2010, p. 426), “There is nothing inevitable and natural about the printing site. It can only exist if various entities and practices, both human and material, are enacting that site into being in a continual process of organising.” Law (2009, p. 151) suggests that “we are in the realm of performativity”. He takes a fine example of ‘economics’, which, is different in practice and theory, and is “only translated into practice if it is enacted – in practice” (Law, 2009, p. 151).

ANT is often considered a social constructivism theory, which attracts criticism such as apoliticism or moral relativism. The first methodological principle agnosticism, suggests that researchers should be impartial towards the arguments made by the actors engaged in controversy. This principle also suggests that the observers must refrain “from censoring the actors when they speak about themselves or other [actors]” (Callon 1986, p.200). However, Latour (1991, p. 130) says that “a refusal to explain the closure of a controversy by its consequences does not mean that we are indifferent to the possibility of judgement, but only that we refuse to accept judgements which transcend the situation”. The same author (ibid.) adds that “domination is an ‘effect’, not a ‘cause’, and suggests that making

judgements does not lose any of its acuity once we let go of the need to transcend the situation.”

Clearly no piece of social research can ever be amoral or apolitical. However, the way in which we either explicitly or implicitly deal with such issues is crucial and needs to be considered further if we are to understand the implications surrounding notions of politics, ethics, distributions and the making of judgements in ANT accounts.

(Mclean and Hassard, 2004, p. 515)

Therefore, in ANT the researcher cannot provide descriptions and explanations because he/she is not part of the context of the study. Only actors, “both human and material, are enacting that site into being in a continuous process of organising” (Alcadipani and Hassard, 2010, p. 426) provide explanations and they can do so only because they belong to the context of the study. In ANT agency concerns as “the capability to make a difference” (Giddens, 1984), which applies to actors. Therefore, the researcher is not an actor because he/she cannot make a difference in the context of the study. The role of the researcher is, therefore, to examine and explore the context of the study and describe the reality through actors’ interpretations. In this research, the reality of the production of the social and environmental accounts is studied through both human and non-human actors that are enacting a continuous process of organising in the production of the social and environmental accounts.

3.4.3 Political Considerations

Fournier and Grey (2000) argue that to be a critical management study the work should be politically anti-performative. For Whittle and Spicer (2008, p. 612), “An anti-performative stance involves moving beyond the sort of means-end rationality that reinforces existing power relations towards considering possibilities for new forms of social order.”

In addition, they argue that ANT relies on performative politics (refer table 3.1) and they did so base on four assumptions. It “[first] actually degrades the meaning of political action by elevating the status of non-human actors, [secondly] reduces meaningful action to utility maximization and [thirdly] evades a commitment to emancipation, however, local and small scale” (Whittle and Spicer 2008, p. 622). This work aims to use ABC bank as a case study to show that ANT is not only a valuable framework for the empirical analysis of organisational studies but also capable of providing a critical account of the organisation.

Alcadipani and Hassard (2010, p. 424) view “politics as something [that] ‘moves’, ‘turns around a topic’ and can only exist when there is an active issue”. Thus, ANT implies that to study politics it is necessary to reexamine the way in which organisational scholars have analysed entities (human and non-human). For example, using this approach we can examine the “assemblages of heterogeneous elements, rather than to account solely for singularity in human and social aspects” (Alcadipani and Hassard, 2010, p. 424), which helps us study politics in organisational studies better. Ontological politics addresses the way in which the real is connected with the political and vice versa, which implies that “things might be different” (Alcadipani and Hassard, 2010). Latour (2005) uses the term ‘thing’ to explore the problematic political issues through ANT. So “ANT and After politics is about Things; it is about controversies surrounding existence and the denial of singularity and championing of multiplicity” (Alcadipani and Hassard, 2010, p. 424). To examine the politics within the “assemblages of heterogeneous elements”, ANT researchers have to include every ‘Thing’ in political accounts and thus aim to “a double injunction—to engage in a form of ontological politics and to allow all kinds of ‘others’ to object to the stories that are being told” (Alcadipani and Hassard, 2010, p. 424). Latour (2005, p. 224) claims this approach has “the burning desire to have the new entities detected, welcomed and given a shelter”. Therefore, ANT tells political stories involving numerous entities with multiple realities. This gives opportunities for ANT scholars to examine political accounts of every ‘Thing’ in their study and provide a better understanding of the realities within organisational studies.

For Alcadipani and Hassard (2010, p. 425), “ANT and After political concerns relate to how realities are enacted into being and different entities can be constructed; they highlight that things could be ‘otherwise’ and that realities are not ‘destiny’”. In other words, realities are enacted in practices so they cannot be taken for granted and pre-assumed. “The burning desire to have new entities detected, welcomed” (Latour, 2005, p. 224) provides multiple perspectives to any given reality and an understanding of political issues. In ANT, multiplicity is championed not only in human and social aspects but also in non-human and technological aspects. This kind of political concern tries to show how positive and negative realities are constructed in different practices and fields. In ANT, political issues have been understood through concerns about outcomes associated with the realities being performed. Thus, the possibility of examining politics in ANT is not limited to science and technological studies but also has been extended to different practices and fields such as

sociology (Law, 1991), psychology (Michael, 1996), anthropology (Strathern, 1996), politics (Mol, 1999) and economics (Callon, 1998).

Epistemologically, ANT looks at relations but this does not mean that ANT theorists are ignoring politics in their studies or are neutral towards any political issues. Alcadipani and Hassard (2010, p. 423) reviewed the works of Law (1991, 1997), arguing that “Law (1991) has suggested that accepting ‘epistemological relativism’ does not imply political ignorance, anonymity or neutrality. He suggests that the consequences of ordering effects must be understood in terms of inclusions and exclusions that are created as well as their effects. Thus, for Law (1997) politics is about appreciating hierarchical distributions, but also about understanding how such orderings can create specific inclusions and exclusions which are performed in ‘heterogeneous’ ways.”

3.4.3.1 Non-Humans’ Ability to Enact Political Actions

The second methodological principle generalised symmetry, suggests that observers must commit to explaining both human and non-human actors using the same terms (Callon 1986). Human and non-human actors should be examined through a similar methodological framework and vocabulary (Callon, 1990). Therefore, ANT “does not limit itself to human individual actors but extends the word actor -or actant- to non-human, non-individual entities” (Latour, 1996, p. 2). Whittle and Spicer (2008, p. 620) argue that “this has profound implications for how we conceive of and enact political action” of non-human actors. For the same authors (2008, p. 621), “ANT also misses the meaningful character of ‘human action’ such as ‘sense-making, interpretation and narrative’ and ‘how and why the strategies used to enroll actors tend to differ’.”

Whittle and Spicer (2008, p. 620) say that in ANT research “describing the functional repetition of a material mechanism (i.e. automatic door closer) as ‘agency’ is more of an outcome of ‘anthropomorphization¹⁰’ rather than a reflection of the action itself”. They also argue – by claiming that the functional repetitive actions of material mechanisms are similar to political actions – that ANT lowers our understanding of ‘action’ by obscuring how it is only through human involvement that the agency and therefore the political transformation of social arrangements can emerge. The same authors say it is problematic to assume that an act which does not challenge and question day-to-day activities in any context justifies the name ‘action’. They add that it is difficult to attribute similar agency to

¹⁰ The attribution of human desires and intentions to objects (Whittle and Spicer, 2008, p. 620).

an automatic door closer and humans “in the struggle against institutionalized systems of capitalist domination” (Whittle and Spicer, 2008, p. 619). The authors accused ANT of missing “the point that the domain of politics is properly reserved for human relations and lacks the conceptual tools to understand how systems of domination might be resisted” (ibid.). Whittle and Spicer (2008, p. 622) then argue that ANT holds a politically conservative stance and “actually degrades the meaning of political action by elevating the status of non-human actors, reduces meaningful action to utility maximization and evades a commitment to emancipation, however local and small scale” (Figure 3.1).

An actor, in the (semiotic) sense used here, is something that acts or to which activity is granted by others. The actor is accepted to be the source of an action, regardless of its status as a human or non-human (Doolin and Lowe, 2002, p. 72). Latour (2005, p. 52) outlines a list of features of agencies: 1) they are part of an account; 2) they are given a figure of some sort; 3) they are opposed to other competing agencies; and 4) finally, they are accompanied by some explicit theory of action. Latour (2005, p. 52) argues that “agencies are always presented in an account as doing something, that is, making some difference to a state of affairs”. He (2005, p. 53) adds:

Without accounts, without trials, without differences, without a transformation in some state of affairs, there is no meaningful argument to be made about a given agency, no detectable frame of reference. An invisible agency that makes no difference produces no transformation leaves no trace and enters no account is not an agency. Period. Either it does something or it does not. If you mention an agency, you have to provide the account of its action, and to do so you need to make more or less explicit which trials have produced which observable traces—which does not mean, of course, that you have to speak about it, speech being only one of the many behaviours able to generate an account and far from the most frequent.

In ANT, the matter of “agency is understood as the result of many human-technology interactions, and not as the result of autonomous human intentions” (Waelbers and Dorstewitz, 2014, p. 27). In ANT studies, looking for the origin or motivation is useless as such work studies interactions, and, according to Latour (2005, p. 46), “By definition, the action is dislocated. The action is borrowed, distributed, suggested, influenced, dominated, betrayed, translated. If an actor is said to be an actor-network, it is first of all to underline that it represents the major source of uncertainty about the origin of action.”

Alcadipani and Hassard (2010, p. 423) reviewed Law's (1997) work: "Taking colonialism as an example, Law states that this is not a 'single system' and that such forms of domination are always performed multifariously and through different sets of political relations". They also reviewed Law's (1999) subsequent work (ibid.), saying "that 'asymmetries' can be created inside the network-building process, arguing that the possibility of exerting control reflects the central location one entity might hold in a materially heterogeneous network, this serving to facilitate the processing of information from the periphery to the centre, thus enabling political 'action'." Therefore, ANT studies give prominence to the actions of actors (human or non-human) and the effect of their actions.

As Mol (2010, p. 254) argues,

An actor acts. He, she does something, makes a difference. If the actor were eliminated from its setting, it would take others a lot of work to replace these actions. Although actors never form a starting point (they are made to be by other actors) the question ANT asks not where the activities of actors come from, but rather where they go: effects are crucial.

3.4.3.2 Construction of Interests

As Whittle and Spicer (2008, p. 621) argue, "Despite the assertion that power is a function of networks rather than actors, the politicians at the centre of most ANT studies are usually portrayed as human agents with a single motive: to rationally pursue their self-interests by building durable networks that bolster their power". Thus, as the "entities enrolled in the network have their own strategic preferences, the problem for the 'enroller' therefore is to ensure that participants adhere to the enroller's interests rather than their own" (McLean and Hassard, 2004, p. 495).

Whittle and Spicer (2008, p. 621) also say that "while the enroller is assumed to have a single motive (to construct a durable network) and inherent interests (furthered by the construction of the network), the enrolled are understood to have their interests constructed or 'translated' as they come to see their situation in terms that allies them into the network". Thus, the authors (2008, p. 622) claim that ANT is "unable to pursue a more 'critical' agenda that moves beyond the assumption that actors possess 'real' interests (along with the assumption that actors' own understandings are merely the expression of 'false consciousness') or 'definite' motives" and "a more critical approach could, for instance, expose the power at work in the construction of interests, desire and subjectivity or reveal the interactional 'work' that is accomplished by the imputation or avowal of

motives”. In other words, Whittle and Spicer (2008) questioned whether the enroller has only one solid interest to enroll other actors and whether ANT is able to reveal how interests are constructed as critical research do (Figure 3.1). Walsham (1997, p. 474) says that “the charges of an amoral stance continue to be aimed at ANT”.

Latour (1991, p. 130), though, had already addressed this issue:

Finally, we are left with the accusation of immorality, apoliticism, or moral relativism. Refusing to explain the closure of a controversy by its consequences does not mean that we are indifferent to the possibility of judgement, but only that we refuse to accept judgements that transcend the situation (...) Domination is an effect not a cause. In order to make a diagnosis or a decision about the absurdity, the danger, the amorality, or the unrealism of an innovation, one must first describe the network.

Walsham (1997, p. 475) argues:

There is no problem here with ‘first describing the network’ but what comes after this? Where do the moral judgements come from if not from ideas that transcend the situation? If the Internet is examined, we do not need ANT to tell us that the African continent is almost totally excluded. We cannot make a moral judgement on this on the basis of the network alone, but need political and ethical theories concerning socio-economic development.

Doolin and Lowe (2002, p. 73) argue: “ANT does not assume the pre-existence of interests attributed to various actors. Rather than modes of domination obscuring or distorting the ‘real interests’ of organisational participants (subject to a ‘false consciousness’), interests (and domination) are treated as relational effects.” Callon and Law (1982, p. 622) identified these effects as “temporarily stabilized outcomes of previous processes of enrolment”. However, in Walsham’s (1997, p. 475) view, “Latour's suggestion that we should first describe the network is a valuable injunction. Moral and political issues should be debated from a solid empirical base, and ANT offers a contribution to the latter if not directly to the former.” Boland and Schultze (1996) examined the political and moral agendas and networks of the supporters of activity-based costing using the concepts of ANT. Similarly, Monteiro and Hanseth (1997) utilised concepts of ANT to engage with more political implications of the EDI standards.

3.4.3.3 Bias towards the ‘Victors’

Whittle and Spicer (2008, p. 623) say “the focus on translation brings a bias towards the ‘victors’, which further marginalizes the voices of those who find themselves excluded from networks” (Figure 3.1). According to Alcadipani and Hassard (2010, p. 423), “In addressing power, ANT has been accused of possessing a narrative that includes only the manager, entrepreneur or scientist’s point of view, this leading ultimately to the charge of managerial bias.” Actor-network studies, however, reject the idea that there is a “stable prime mover, social or individual, to construct anything, no builder, no puppeteer” (Law, 2009, p. 151).

Translation involves “creating a body of allies, human and non-human, through a process of translating their interests to be aligned with the actor-network” (Walsham, 1997, p. 468). Therefore, ANT considers networks to be built by humans together with non-humans. The entities (human or non-human) that have the strongest association with the network will be more visible compared to others in the network, but this does not suggest that the latter’s voices have been marginalised. Strong or weak associations in the network are determined by each actor’s activities or their performance in network-building and maintaining the process. Therefore, actors who are performing better than other actors might have a strong voice over them. ANT is not limited to “heroes but also of victims and the differences between their fates” (Law, 1991, p. 15). Therefore, we can suggest that ANT provides better accounts of actors who has strong associations with the network compared to the actors with weak associations.

3.4.3.4 Flat Ontology

Whittle and Spicer (2008, p. 623) propose that “opting for a flat ontology means that ANT ignores the hierarchical distribution of opportunity. The power to translate, it seems, is not evenly distributed” (Figure 3.1). Walsham (1997, p. 472) says “a major strand of criticism of ANT is that it addresses the local and contingent, but that it pays little attention to broader social structures which influence the local”. Reed (1995, p. 332) says ANT “concentrates on how things ‘get done’ to the virtual exclusion of the various ways in which institutionalised structures shape and modify the process of social interaction and the socio-material practices through which it is accomplished”. Habers (1995, p. 273) suggests that Latour (1993) provides an "asymmetrical reading of the mediation process, which is overly oriented towards the contribution of things to the production of the social order, almost neglecting the reverse, that is, the 'sociality' of the stability of things." In other

words, he suggests that Latour pays too much attention to the contribution of ‘Things’ in the network ordering, thus failing to examine the social aspect of the stability of things, which leads to asymmetrical accounts of network ordering.

Walsham (1997, p. 473), reviewing Law’s (1991) work, stated that Law “defends ANT against the above criticism [of flat ontology] in noting that social structures do not simply reside in the actions of people or in ‘memory traces’ (Giddens 1984), but in a network of heterogeneous material arrangements”. Doolin and Lowe (2002, p. 73) argue that ANT considers “social structures are themselves [...] the relational achievements” For example, entities such as “kings, countries or classes, they are as much an effect, the outcome of the interaction between networks of forces, as a cause of subsequent events”. ‘Relational materiality’ is central to ANT. Law (1999, p. 4) notes that “entities achieve their form as a consequence of the relations in which they are located”. ANT rejects the prior existence of social structures and even believes “it is never given in the order of things”. This enables “ANT to explore how particular social relations are translated and performed in different localised contexts” (Doolin and Lowe, 2002, p. 73).

Latour (1991, p. 118) says “the macrostructure of the society is made of the same stuff as the microstructure”. ANT rejects the proposition that “social relations as given entities” (Doolin and Lowe, 2002, p. 73) believe they are “constructed as macro-actors and shut away into black boxes” (Ormrod, 1995, p. 44). Walsham (1997, p. 473), reviewing Latour (1991) states that “it is possible to use the actor-network methodology to move between levels of analysis and that macrostructure can thus be investigated with the same methodological tools as microstructures”. ANT studies how entities are “enrolled as resources in sustaining an actor-network system” (Doolin and Lowe, 2002, p. 73) and it focuses on opening the black boxes¹¹ that we often take for granted to examine the way in which translations take place and associations are made. It can then, “in doing so, explore how social relations are ordered” (Doolin and Lowe, 2002, p. 73) to “generate effects like organisations, inequality, and power” (Law, 1992, p. 381).

The word ‘actantiality’ is “not what an actor does [...] but what provides actors with their actions, with their subjectivity, with their intentionality, with their morality” (Latour, 1999, p. 18). Therefore, when “exploring the ‘social’, rather than being directed away from the local, one gets closer to it” (McLean and Hassard, 2004, p. 508).

¹¹ A frozen network element, often with properties of irreversibility (Walsham, 1997, p.468).

McLean and Hassard (2004, p. 511) reviewed Star's (1991) work and discussed how she "highlights the problem of 'hierarchies of distribution' being frequently ignored in the 'ordering' of actor-network accounts". Law (1991, p. 16) suggests that "social order is neither social nor an order. The 'problem of social order' cannot be solved by social means alone. Structures do not simply reside in the actions of people, or in memory traces. They (structures) exist in a network of heterogeneous material arrangements". ANT researchers are concerned with "how it is that different things are brought together, with how it is that differences and similarities are constructed. And they are concerned with how those similarities and differences are sustained" (Law, 1991, p. 18). As Law (ibid.) has suggested, "No one, nothing, no class, no gender, can have power unless a set of relations is constituted and held in place: a set of relations that distinguishes between this and that (distribution), and then goes on to regulate the relations between this and that [. . .] power, whatever form it may take, is recursively woven into the intricate dance that unites the social and the technical". Consequently, McLean and Hassard (2004, p. 511) say "it is possible to explore issues such as power with regard to the sets of relations that underlie the particular circulation of actors".

Justesen and Mouritsen (2011, p. 181) suggest:

that we should only take into account entities that exist. If the interaction is in one place, where do we go to find structures? This is a difficult place to find. This is why when ANT-inspired research approaches questions of accountability, it is more interested in matters of concern that can vary across empirical situations than in interests deduced from the position of an actor in a structure.

The proponents of ANT argue that the organisational hierarchical distribution is not significant to study how power translates within the networks. Actor-networks create their own hierarchical distribution through network-building processes strong associations with the other entities in the network and thereby proves hierarchies in the actor-networks create and maintain strong relations with other entities.

3.4.3.5 Indifference about Power Establishment

Whittle and Spicer (2008, p. 623) propose that "by reducing 'right' to 'might', ANT remains indifferent about the specific *means* through which power is established" (Figure 3.1). Alcadipani and Hassard (2010, p. 423) point out that ANT has

frequently been accused of being politically ‘neutral’(...) To clarify this matter, it can be argued that while ANT is all about power, in contrast to CMS it inverts the order of scrutiny: for ANT, power is an explanandum, not the explanans, a position that is developed in the literature on ANT and After.

ANT studies “the character of the organisation, it treats this as an effect or a consequence – the effect of interaction between materials and strategies of organisation” (Law, 1992, p. 8). Law (1992, p. 389) lists various questions actor-network theorists ask of organisations and the powerful who control such organisations:

What are the kinds of heterogeneous bits and pieces created or mobilised and juxtaposed to generate organisational effects? How are they juxtaposed? How are resistances overcome? How it is (if at all) that the material durability and transportability necessary to the organisational patterning of social relations is achieved? What are the strategies being performed throughout the networks of the social as a part of this? How far do they spread? How widely are they performed? How do they interact? How it is (if at all) that organisational calculation is attempted? How (if at all) are the results of that calculation translated into action? How is it (if at all) that the heterogeneous bits and pieces that make up organisation generate an asymmetrical relationship between periphery and centre? How is it, in other words, that a centre may come to speak for and profit from, the efforts of what has been turned into a periphery? How is it that a manager manages?

Latour (1986, p. 264) describes.

When an actor simply has power nothing happens and she is powerless; when on the other hand, an actor exerts power it is others who perform the action. It appears that power is not something one can possess- indeed it must be treated as a consequence rather than as a cause of action.

Latour (1986, p 265) adds that “power is [...] what has to be explained by the action of the others who obey the dictator, the manager, or the dominant female”. In Alcadipani and Hassard’s (2010, p. 427) review of Latour’s (2004, 2005) work, they agreed that in ANT and After politics, it is important to understand how “domination, exclusion, power etc. are constructed in order to create effects (Latour, 2004)”. They also concurred with Latour’s (2005) point about “registering as many associations as possible in order that it may be possible to change a state of affairs through grasping its complexities and multiplicities”. The reviewers, Alcadipani and Hassard (2010, p. 427), added their own thoughts: “For ANT and After politics, in order to modify politically a state of affairs, it is necessary to appreciate that social and organisational forces are [comprise] of different ties upon which resistance can be applied.”

As Alcadipani and Hassard (2010, p. 427) argue, “When multiplicity is taken into account new possibilities are opened and ‘negative’ aspects can be undermined.” They add that “forms of domination are always performed multifariously by different sets of relations and their multiplicity has to be analysed in practice”, and that “ANT and After consider there is no reality outside of relations and that realities are constructed within the processes of knowing” (Alcadipani and Hassard, 2010, p. 428).

“ANT can inform accounts that seek to de-naturalise and critically engage with management and organisations. Such an approach wishes simultaneously to avoid the creation of instrumental knowledge about management and organisations while fostering CP” (Alcadipani and Hassard, 2010, p. 429). The same authors (*ibid.*) have argued that “in ‘bringing politics back in’ ANT and After helps, on the one hand, to produce accounts which are capable of delivering de-naturalization and reflexivity, while on the other (in being non-technically performative) to achieve the goals of CP”. They (*ibid.*) consider ANT to be “an analytical resource to CMS”, while this is said to be so through developing a reflexive politics of organising (Alvesson et al., 2009, p. 15).

Therefore, in this case, study the politics and power generated as effects of the sustainability reporting network were clearly visible during the production of the sustainability reporting period. Actors who are actively performed in the production of the sustainability reporting also actively engage in the power and politics during the production of the reports. Therefore, in order analyse power and politics in sustainability reporting one should examine the production of sustainability reports. In other words, ANT guide to registering as many associations possible (human or non-human) so that every actants view is accounted to understand the politics in relationships. For example: registering all the actants in the sustainability report production has enabled to understand the politics involved in the relationships of key actants in the network and how these politics lead to excluding and including actors in the network. Politics in actor-networks does not limit to include and exclude actors from the network, it may lead to a falling network, create distributions of high and low in the network as well. The interventions of actors perform in the production of the sustainability reports help us to understand how politics in organisations come into being. The ANT answer is ‘relationality’. The relations between entities human or non-human is enabled to create power as an effect. In ANT studies power established through relations. Power does not belong to one actor or social structures. Power cannot be pre-assumed as a given ‘thing’.

3.5 Conclusion

This chapter contributes to the overall thesis by providing a much-needed theoretical understanding of ANT and its notions, concepts, literature and critiques. However, the main contribution of this chapter is it also provided theoretical responses to Whittle and Spicer's (2008) criticisms of it, arguing that ANT is a valuable theory which is indeed capable of carrying out critical organisational studies. The theoretical responses provided in this chapter has helped to design the research approach and analysis of this research and overcome any limitations during the data collection, analysis and writing up. In other words, this chapter has provided the foundation for the entire research. The following chapters of this research aim to provide exemplifies from this research and provide responses to Whittle and Spicer's (2008) ANT criticisms. The next chapter aims to identify the ontological, epistemological and methodological positions of this research and argue that this research methodological positions are different from the methodological positions of Whittle and Spicer's (2008).

Chapter 4: Research Methodology

4.1 Introduction

The purpose of this chapter is two folds. Firstly, this chapter aims to recognise the characteristics and strengths of ANT as a research approach. Secondly, this chapter aims to identify the ontological, epistemological and methodological positions of this research. These positions provide detail understanding of this research's position in nature of reality and existence (ontology), the way of seeing the world (epistemology) and collecting the data (methodology). Therefore, this chapter aims not only to identify the methodological positions of this research but also clarify how these positions are different from the Whittle and Spicer's (2008) ANT positions in ontology and epistemology.

The chapter is organised as follows. Section 4.2 identifies the strengths of ANT as a research approach. Section 4.3 presents the ontological stance of this research, which is relativism. Section 4.4 analyses the epistemological stance of this research, which is relationism. This proceeds to Section 4.5, which discusses how, methodologically speaking, this research is seen as reflexive as its evidence provides an empirical contribution to the role of the researcher and the activities of the actors.

4.2 ANT Research Approach

ANT, with its ability for careful tracing and the recording of heterogeneous networks, is a well-suited theory to generate detailed, local and contextual empirical knowledge about technological artefacts within organisations (Doolin and Lowe, 2002). It also provides an effective approach to examining the social interactions within organisations through the prominence it has given to empirical inquiry and its lack of constraining structure and ontology (Doolin and Lowe, 2002). The same authors (2002, p. 72) say "ANT has become easily transportable and translated into many different arenas of academic research", while Law (1999, p. 9) believes it "is not a fixed theoretical position but rather a heterogeneous work in progress"

According to Doolin and Lowe (2002, p. 74), the "very act of tracing the network and the actions of its constituents, combined with a refusal to a priori make distinctions or grant status, enables a critical light to be shone on the assumed, the mundane and the status quo." Thus, ANT is useful for deconstructing the taken for granted (Calas and Smircich, 1999). Doolin and Lowe (2002, p. 74) view ANT as a useful theory that has "offered new ways of

understanding the sociotechnical nature" and it appears to be answering the most relevant research questions in today's time, especially in exploring the social dynamics of technology dominance (Walsham 1997). "ANT is concerned with unravelling the heterogeneous materials and processes in which networks and actors are shaped and stabilized" (Doolin and Lowe, 2002, p. 75).

Lee and Hassard (1999) claim that ANT as a research strategy can examine key contemporary developments in organisational thinking, practice and form. Doolin and Lowe (2002, p. 76) say: "What ANT offers [is] a clear way of seeing these relations for what they are. They are powerful because of the relatively sophisticated combinations of resources and people that they mobilise." By using this approach, organisational scholars can reveal the facts and data they produce. In addition, this theory enables us to examine the interrelationships among actor-networks and reveal how "ordinary and mundane they often are" (Doolin and Lowe, 2002, p. 76). In doing so, ANT offers a clear picture of the fundamental relationships that make up present-day society. It is particularly these social and technical relations that we need to illuminate to understand the role IT plays in our day-to-day life (Doolin and Lowe 2002).

Many researchers agree that "ANT offers new concepts and ideas for the understanding of social and technical nature" (Walsham, 1997, p. 470). As the same author (1997, p. 477) says,

ANT has not arisen by chance at this particular point in history, but instead represents an attempt to address the increasingly complex socio-technical world in which we live. Hybrids of human and non-human elements continue to proliferate, and the boundaries between the technical and the social, and between human and machine capabilities, are frequently contested and always negotiable.

ANT's research strategy involves boundedness and flexibility so it is well suited to investigating "key contemporary developments in organisational thinking and practice" (Lee and Hassard, 1999, p. 393). ANT overcomes its own limitations as a theory by removing any terms and conditions from itself – in other words, not by enforcing any boundaries on itself. Thus, ANT can see reality for what it is. In Lee and Hassard's (1999, p. 392) view, "ANT races against itself against any tendency it might have to produce boundaries and thereby rule out possible future relationships." Its success lies in the fact that it makes itself as 'blank' as it can and prepares "itself to record the discriminations that are performed and the boundaries that are constructed in the activities it studies" (Lee and Hassard, 1999, p. 392). Thus, ANT's ontologically relativist position allows it to view the

world in many ways and, at the same time, find no difficulty in producing explanations and descriptions of organisational processes because it is empirically realist (Lee and Hassard, 1999).

ANT is ontologically relativist as it allows the researcher to embark on research without a clear picture of what sort of entities it will discover through interactions (Lee & Hassard, 1999). The ANT researcher should, therefore, enter the field without prior assumption and concrete ideas about the context. The researcher should subsequently understand the context through the actors' interactions. Lee and Hassard (1999) emphasised how ANT's blankness or ontological relativism removes strong organisational boundaries that may prevent the tracing of new interesting allies and relationships. ANT's low concreteness or its high flexibility of ontological stance allows this research to go beyond human actors and trace non-human actors. Through ANT, one can, therefore, explore actors' associations and relations, network patterns in the production of the social and environmental accounts of ABC bank and reality. In Lee and Hassard's (1999, p.392) view, "It may be useful to have at hand a research approach that is 'blank' enough to trace the production and removal of boundaries; an approach to research that does not come with an obligation to impose and defend its own discriminations". The same authors (ibid.) argue that ANT's blackness or ontological relativism offers a flexible approach to investigate such processes and practices.

The theoretical concepts underlying the ANT approach allow investigations into the assembling and stabilising of diverse human and non-human entities within different organisational contexts (Law, 1999). In MOS studies, ANT can be used to study the processes and practices of organising, particularly sociotechnical organising (Lee and Hassard, 1999). Many researchers have used ANT to examine various research within MOS, particularly with information systems and information technology studies (Alcadipani and Hassard, 2010).

The main concerns of ANT are "precarious relations, the making of the bits and pieces in those relations, a logic of translation, [and] a concern with materials of different kinds, [and] with how it is that everything hangs together, if it does" (Law, 2009, p. 145). "The actor-network approach asks us to explore the strategic, relational, and productive character of particular, smaller-scale, heterogeneous actor-networks" (Law, 2009, p. 145). Examples of such studies are laboratory Life (Latour and Woolgar, 1979), Some elements

of a sociology of translation: domestication of the scallops and the fishermen of St Brieuc Bay (Callon, 1986) and The Pasteurization of France (Latour, 1993).

ANT is committed to relationality and thus opening possibilities to discover new and heterogeneous relations and follow surprising actors to similarly surprising places (Law, 2009). It can do this by rejecting ontological distinctions. In other words, ANT can be understood as a powerful research approach for levelling divisions that are taken for granted. ANT considers these dualisms as effects of translations. As Law (2009, p. 147) argues, ANT's relationality has undone many dualisms such as "human and non-human, meaning and materiality, big and small, macro and micro, social and technical, nature and culture". Law (2009, p. 147) says such claims are "intellectually radical and often controversial". The distinction between human and non-human is an initial analytical step in actor-network webs. However, ANT advocates the same analytical view to human and material factors and this has attracted much attention and criticism from the academic world (Alcadipani and Hassard, 2010).

Walsham (1997, p. 469) says:

A major empirical focus of the theory, when applied in particular contexts, is to try to trace and explain the processes whereby relatively stable networks of aligned interests are created and maintained, or alternatively to examine why such networks fail to establish themselves. Successful networks of aligned interests are created through the enrolment of a sufficient body of allies, and the translation of their interests so that they are willing to participate in particular ways of thinking and acting, which maintain the network.

For Callon (1999, p. 194), "ANT is not a theory. It is this that gives it both its strength and its adaptability." This perhaps seems odd given its name, and Mol (2010, p. 254) elaborates on "ANT – a wild and creative theoretical tradition, but a term that stopped working a long time ago" because ANT is not only a theory it is also a research approach, which guides researcher to collect data as well.

4.3 Ontological Considerations

Ontology looks at the nature of reality and existence. "The ontological aspect of ANT has attracted substantial critiques and become its explanatory power" (Doolin and Lowe, 2002, p. 73). Law and Hassard (1999) say that ANT provides a relativist view of the society and they considered this to be an outcome of understanding of sociotechnical relations.

Hassard and Cox (2013) find ANT to be ontologically relativist (refer table 3.1) in the assumptions it makes about the nature of social and technical forces:

- The first assumption suggests that the material-semiotic character of ANT view judgements about truth and falsity or good and bad to be relative to the context under study.
- The second assumption suggests that all elements in a network (human and non-human) should be explained using similar analytical terms.
- The third assumption suggests that the nature of ‘actants’ or the differences between ‘elements’ are generated in the network of relations and therefore should not be pre-assumed.
- The fourth assumption suggests that there are no essential differences in the ability of non-humans to act.
- The fifth assumption suggests that claims are always translated by others in the network later, so arguments have “no status independent of what is attributed to them relatively” (Hassard and Cox, 2013, p. 1710).

The first assumption suggests that the material-semiotic character of ANT view judgements about truth and falsity or good and bad as relative to the context under study (Hassard and Cox, 2013). Law (2009, p. 144) wants

to talk of ‘material semiotics’ rather than ‘ANT’. This better catches the openness, uncertainty, revisability, and diversity of the most interesting work. Thus, the actor-network successor projects are located in many different case studies, practices, and locations [are] done in many different ways, and draw on a range of theoretical resources.

Judgements made about good and bad, truth and falsity, and right and wrong are thus relative to the empirical studies examined. For example, claims that implementing a balanced scorecard (BSC) in a small and medium sized organisation is helpful for improving its productivity can be true for one such organisation but false for another because employees can resist the BSC implementation, yielding less productivity.

According to Alcadipani and Hassard (2010, p. 419), “ANT gains much of its notoriety through advocating a socio-philosophical approach in which human and material factors are brought together in the same analytical view. In attempting to comprehend complex situations, ANT rejects any sundering of human and non-human, social and technical elements.” The second assumption is that in ANT non-human actors such as accounting

systems, the event diary, a new training auditorium etc. are no different in their ability to act compared with human actors such as managers in PP (Public Relation & Publicity) and the CFO. This assumption reveals interesting and new relationship as the same analytical view is employed to examine both human and non-human actors.

In ANT, relational materiality¹² arises because of the symmetric treatment of humans and non-humans. Many social theories have examined the relations of human actors in the social and natural world. However, ANT allows one to examine both human and non-human actors and their associations as it seeks to rebuild social theory out of networks (Latour, 1996). Therefore, using ANT, this research examines human (CFO, personal assistant to board secretary, PP Manager) and non-human (GRI guidelines, past integrated reports, annual report template) actors who contribute to sustainability reporting. ANT does not make any prior assumptions about the relations it describes, their nature and character, nor their similarities or differences (Law, 1999). The relations are not determined, permanent or universal (Wise, 1997). Hassard and Cox (2013) argue that this itself is an ontological position. For example, the third assumption suggests that the human and non-human actants' take their shape they do through their relative interactions with one another (Latour, 1987). Thus, social and environmental accounts generated within the network cannot be presupposed as it takes its form through the network relations of other entities, though actants involved in sustainability reporting also take their shape through their relative interactions with one another. I have looked at several actors and their associations, particularly how their nature has been changed by one another and their associations with endless other actor-networks.

The fourth assumption suggests that in ANT,

"there appears no essential difference in the ability of technology, animals or other non-humans to act. Ontologically this assumes that we can only have experience of relative enacted alliances, for the moment an actor engages with an actor-network it too is caught up in a web of existential relationships".

(Hassard & Cox, 2013, p. 1710)

¹² "The social isn't purely social; and that if it were then it wouldn't hang together for very long. It suggests that stability resides in material heterogeneity. But notice something else. The bits and pieces achieve significance in relation to others. Materials are interactively constituted; outside their interactions they have no existence, no reality. Machines, people, social institutions, the natural world, the divine – all are effects or products. Which is why we speaking of relational materialism" (Law and Mol, 1995, p. 276–277).

For example, I do not see essential differences in the ability of GRI guidelines, accounting standards, MIS systems or past sustainability reports to act. Actor-network theorists can experience the only relative enacted associations, for the moment an actor such as GRI guidelines engages with a sustainability reporting network it too is caught up in a web of existential relationships such as with the IIRC network, the Coalition for Environmentally Responsible Economies (CERES) and the Tell us Institute. The number of organisations using the GRI Guidelines is growing and now involves organisations of all sizes and types in many countries worldwide. To take an example from GRI (2016, p. 3) itself: “Of the world’s largest 250 corporations, 92% report on their sustainability performance and 74% of these use GRI’s Standards to do so. With over 23,000 GRI Reports recorded in [their] database, sustainability reporting using the GRI Standards continues to grow”. This illustrates that non-human actors such as GRI guidelines appear to have no essential difference (from humans) in their ability to act.

The fifth assumption suggests that “claims are always changed (or ‘translated’) later by others, with arguments thus having no status independent of what is attributed to them relatively” (Hassard & Cox, 2013, p. 1710). For example, a claim made by an actor in the network is always changed by other actors in the network later because of factors such as their relations with one another, time and space. Thus, claims made at one point in time do not have independent status. Therefore, the role of the actor-network theorist is to consider arguments made at the time of the study.

4.4 Epistemological Considerations

Epistemology deems knowledge to be a way of sensing (particularly seeing) the world. In other words, it provides understandings of how we know what we know. Epistemology also gives researchers a philosophical foundation for understanding what kind of knowledge exists and how a researcher can ensure that knowledge is sufficient and justifiable (Crotty, 1998 and Saunders, Lewis and Thornhill, 2012). Hassard and Cox (2013, p 1710–1711) argue that ANT “reflects many of the qualities of relationism” and they claim that “in providing grounds for knowledge, relationism is the theory that there are only relations between individual entities and no intrinsic properties” (ibid.). The following three assumptions reflect the qualities of epistemological relationism (refer table 3.1).

- The first assumption suggests that “epistemologically ANT has been employed to theorise the relations between (material) things and (semiotic) concepts”. This assumption enables researchers to examine how “an organisation involves relations between people, ideas, and technologies, which together can be understood to form a network”.

(Hassard and Cox, 2013, p. 1711)

- The second assumption suggests that “entities take their form and acquire their attributes as a result of their relations with other entities” (Law, 1999, p. 3).
- The third assumption suggests that performativity is a central concept in ANT. Its view is that actor-networks “exist only through continuous making and remaking, it is relations that need to be repeatedly performed for such networks not to dissolve” (Hassard and Cox, 2013, p 1711).

ANT suggests we must begin research with a clean state. The actor-network approach involves beginning research with interactions and assuming that “interaction is all that there is” (Law, 1992, p. 2). This research has begun with associations and examine the making and remaking of those associations. The first assumption views relationist epistemology as being “reflected in the treatment of multiple material-semiotic actors, or the view that the technical and social co-produce each other, with such analysis being relational both in theoretical and empirical terms” (Hassard and Cox, 2013, p 1711). In fieldwork, the interactions I have examined in sustainability reporting involved relations between people, ideas and technologies – which together form a sustainability reporting network – and how they co-produce each other. ANT says there is no reason to assume, *a priori*, that either objects or people, in general, determine the character of sustainability reporting change or stability. For example, in our case, human relations shape sustainability reporting and sustainability reporting relations shape its human counterparts. ANT does not celebrate the idea that there is a difference in kind between people such as managers on the one hand and objects like accounting standards or systems on the other. Indeed, it denies the idea that people are special. Analytically in ANT, what identifies as a person or a manager in ABC bank is an effect generated by a network of heterogeneous interacting elements. ANT says that people are who they are because they are a patterned network of heterogeneous materials.

The second assumption suggests that “entities take their form and acquire their attributes as a result of their relations with other entities” (Law, 1999, p. 3). The sustainability reporting

of the bank has taken its shape and obtains attributes as an outcome of its association with other actors. This research looks at how sustainability reporting has taken different forms and attributes because of changing interactions with other entities. For example, a social and environmental account acquire its form and attributes from the relative enactment of two different actor-networks and their interactions. Also, actants who interact with the sustainability reporting also take their form and acquire their attributes through their relations with other entities (e.g. the CFO, one of the actants in the network, has acquired attributes such as sustainability reporting knowledge because of his interaction with sustainability research and readings). "Social agents have never located in bodies and bodies alone, but rather an actor is a patterned network of heterogeneous relations or an effect produced by such a network" (Law, 1992, p. 384). The argument is that all the attributes such as thinking, writing, decision-making and planning that we normally ascribe to human beings or the managers in the bank are generated in networks that pass through and ramify both within and beyond the body (Law, 1992). "Hence the term, actor-network – an actor is also, always, a network" (Law, 1992, p. 384). Actors, human or non-human, are network effects and take the attributes of the entities with which they interact in the sustainability reporting network.

Divisions such as "truth and falsehood, large and small, agency and structure, human and non-human, before and after, knowledge and power, context and content, materiality and sociality, activity and passivity" (Law, 1999, p. 3) are rejected by ANT. ANT instead accepts that "entities have no inherent qualities: essentialist divisions are thrown on the bonfire of the dualisms" (Law, 1999, p. 3). For ANT, there are no such divisions, and it proposes that agency and structure are better understood as effects or outcomes generated through the interactions of entities (Law, 1999). For example, a successful business leader becomes who he is because of the well-managed business network that comprises both human (managers, accountants, etc.) and non-human actants (accounting systems, latest IT equipment, etc.). The success or failure of the business leader should, therefore, be better understood as an effect or outcome of this network.

The third assumption suggests that performativity is a central concept in ANT. A performative view of social relations is central to ANT. Regarding this, ANT's view is that actor-networks "exist only through continuous making and remaking, [and thus]it is relations that need to be repeatedly performed for such networks not to dissolve" (Hassard and Cox, 2013, p 1711). "ANT as a semiotic approach tells that entities take their form as a result of the relations in which they are located. In addition, it also tells that they are

performed in, by, and through those relations" (Law, 1999, p. 4). In other words, entities (e.g. GRI guidelines, accounting standards, Risk Officer, outsource company) take their form through the relations in which they are located. Furthermore, these entities that assemble sustainability reporting are performed in, by and through the relations. In this case study, I want to understand how durability is achieved in the sustainability reporting actor-network, and how sustainability reporting gets performed (and perform themselves) into relations that are relatively stable and stay in place. In ANT, relational materiality and performativity go together. If relations do not hold fast by themselves in the sustainability reporting network, then they have to be performed (Law, 1999) for the sustainability reporting network not to dissolve.

This research investigates the performance of human and non-human actors to trace the associations and map the actor-network of the production of a sustainability report. In other words, ANT's basic principle of generalised symmetry and material semiotics help this research clearly understand how facts are constructed and how associations are assembled and translated to the sustainability report. Following the construction process or the 'assembling', this research provides an opportunity to examine "how connections between heterogeneous elements become established, how associations are made and unmade, how different elements inter-associate with each other, and how assemblages and facts emerge as outcomes of such processes" (Alcadipani and Hassard, 2010, p. 424). Therefore, this research claims relationism as its epistemological stance.

A fundamental aspect of ANT is its relationality. Actors, both individual and collective, are performed and interactively constituted in their relationships with other actors in the actor-network (Law, 2000). ANT's theoretical constructs place great reliance on the tracing of complex networks and associations among human and non-human actors (Doolin and Lowe, 2002). Thus, I perceive sustainability reporting to be constituted by heterogeneous collectivities of people (CFO, Risk Officer, and Manager PP etc.) together with technology, machines and objects (GRI guidelines, MIS systems, accounting standards, past integrated reports, etc.). It is the interrelations among the heterogeneous elements of social-technical that make up the sustainability reporting network. Sustainability reporting networks are constituted through human and non-human entities' performance and interactions with one another. Thus, reality emerges because of the interactions of such entities. For example, this work's epistemological stance of relationism has guided its data collection to focus on the actors' performance and associations to thus understand the production process of the social and environmental accounts.

4.5 Methodology

Doolin and Lowe (2002) say that ANT's reflexive and empirical approach makes it a critical research perspective. ANT is methodologically reflexive for two reasons. First, as a theory, it provides three methodological principles that guide researchers' activities and roles: agnosticism, generalised symmetry and free association. The first principle, agnosticism, suggests that researchers should be impartial towards the arguments made by the actors engaged in controversy. This principle also suggests that observers must not censor the actors when they speak about themselves or other actors. Basically, researchers should refrain from judging how actors examine the environment that surrounds them (Callon 1986). To use my work as an example, I refrain from judging how actors (CFO, GRI Guidelines, Outsourced Company, CEO, etc.) have examined the environment that surrounds them; I have also been impartial as above withholding any privileged viewpoints

The second principle, generalised symmetry, suggests that observers must commit to explaining both human and non-human actors using the same terms (Callon, 1986). Human and non-human actors should be examined through similar methodological frameworks and vocabulary. All the elements involved in patterning the network should be considered as actors. ANT refuses to privilege humans so does not limit itself to human actors – it also extends the word 'actor' to non-humans (Callon, 1990). The "generalised symmetry" principle helps researchers analyse human and non-human elements on the same terms. For example, I have examined human (CEO, CFO, Risk Officer, manager public relations and publicity) as well as non-human actors (GRI guidelines, accounting standards, ledgers, MIS system) who play a role in patterning the sustainability reporting network.

The third principle, free associations, means "the observer must abandon all *a priori* divisions between natural and social events" (Callon, 1986, p.200). Researchers must reject the boundary that divides the social and the natural. Observers should refrain from imposing a pre-defined analysis on the actor's interpretations of their world (natural or social) and instead should follow the actors that define and connect the different elements which actors build (Callon, 1986). For example, I have followed actors' (past sustainability reports, GRI Guidelines, outsource company, etc.) own paths and started my journey with the traces (social and environmental accounts template, draft annual reports, meeting minutes) left behind by actors' activities (i.e. production of the reports) in their assembling and disassembling groups.

Secondly, Hassard and Cox (2013) see ANT (ANT) as reflexivity expressed both in sociological theorising and in organisational research. Hardy et al.'s (2001, p. 531) research used ANT to “reflexively investigate the role of the researcher and the research community in the production of a research subject”, which was “the refugee”. Their study revealed not only the actions of actors in the refugee system but also “their own activities as researchers, as well as those of the broader research community” (Hassard & Cox, 2013). Therefore, ANT is viewed as a reflexive theory that provides social theorising and a research strategy that gives much significance to empirical inquiry. It also provides guidance on tracing actors’ activities in the context in question as well as the researchers’ activities in carrying out the research.

ANT as a reflexive theory provides guidance for researchers in their empirical inquiry of actors’ activities. It enables the researcher to trace and record heterogeneous relational networks and provides clear insight into these associations for what they are. These associations are powerful because of the relatively different groupings of resources and people they mobilise. Thus, ANT as a research strategy helps to expose the facts and data that associations produce in relation to the production of social and environmental accounts. This enables us to examine the interrelationships within sustainability reporting networks (Doolin and Lowe, 2002).

Latour (2005, p) points out that ANT “was never a theory, and in particular never a theory of the social, a theory of the subject or a theory of nature”. In contrast, ANT is a “very basic method to learn from the actors without imposing on them *a priori* definition of their world building capacities” (Latour, 1999, p. 20). ANT researchers go to the field without pre-assumptions about the reality that exists there. They have to discover reality by following traces left behind by the actors. In this work, I went to the field without any pre-assumptions to find out how actor-networks assemble and reassemble to produce social and environmental accounts in 2013 and 2014.

Methodologically, ANT encourages the researcher to arrive at the setting “before the controversies involved in its fabrication are closed, before the complexities of its inner working are taken for granted and before the patterns of organisational power and influence, instrumental in the formation of [the] system, are forgotten or rationalized” (Preston et al., 1992, p. 564).

The object of beginning the research process at this early stage in the deployment of such a significant piece of [accounting] technology is to enable us to observe and document the process through which the system takes shape, the crucial decisions which fix one part of the technology or another.

(Lowe, 2001, p. 87)

Therefore, I arrived the setting and the data collection began at the beginning of the production of ABC bank's social and environmental accounts.

This research examines what is the composition of the actor-network that produces the social and environmental accounts, and how was it assembled and reassembled in a development bank in Sri Lanka. Latour (1999, p. 20) describes ANT as a "very crude method to learn from the actors without imposing on them an *a priori* definition of their world building capacities". This case study learns about sustainability reporting practices from the actors without imposing on them an *a priori* definition of their world. In addition, it follows actors' (GRI guidelines, CFO, past sustainability reports, etc.) own paths and it started its journey with the traces left behind by actor's activities (e.g. draft copies of the reports) in the assembling and disassembling groups. In this research, many realities in the form of actors' viewpoints exist and I have followed the actors to find out how they view their actor-world. I have learned what the reality is from actors and about their world by letting them speak.

In ANT, a researcher can gain a better understanding and investigate the process precisely by allowing actors to employ the wide range of controversies (resistances, leaving the network, etc.) with which they are engaged. A researcher should allow actors to talk, defining and ordering of their actor-world, and gain understanding about actors' world rather than fit actors into the researcher's presumed frameworks. Thus, to find order, a researcher must trace the connections between the controversies themselves rather than decide how to settle any selected controversy (Latour, 2005).

Collins and Yearly (1992) propose that actor-network researchers must be experts to discuss the subjects, whether this is scallops (Callon, 1986) or door-closers (Latour and Johnson, 1988). Collins and Yearley (1992, p. 318), for example, suggest that Callon "must show that he has a firm grip on the nature of scallops" before he can adequately discuss their behaviour. The same allegation is pointed at Latour for lacking the knowledge to study door-closers. While Collins and Yearley (1992) question the appropriateness of

researchers trying to take the scientists (in the case of Callon's study) or the engineers (in the case of Latour's study) position

(i.e. assuming that we should only talk on a subject if we become an 'expert'), the actor-network researcher does not seek to take the place of the scientist or engineer. Instead, the primary role is to follow the various actors through their work by examining the provision of 'alternatives'; that is, the diversity of positions entertained by scientists, situations of controversy, and outcomes that are viewed in terms of their success or failure.

(McLean and Hassard, 2004, p. 503)

The expert's research findings can be separated from a lay people by the principle of sundering data and theory. "The temporal distinction between data gathering and theorizing is particularly vital for distinguishing the expert researcher from the lay commentator" (Lee and Hassard, 1999, p. 396). When the sociological research process comes under scrutiny, it has become obvious that empirical observation is fundamentally 'theory-laden' not theory-free. "After all," says Lee and Hassard (1999, p. 397), "how are we to know what data are worth gathering unless we have some preconception of what is worth looking at?"

The word 'reflexivity' appears to break the spell of 'expertise' and researchers take the same position as lay commenters. Everyone, including researchers, lays their perceptions and preconceptions all over the world. All these preconceptions and perceptions are infected by interests. "Reflexivity thus places relativism over the quality of empirical claims. Since research is a reflexive process, it follows that researchers should be reflexive – attuned to recognising that they have preconceptions and are always ready to give a cleansing account of their positions, preconceptions, and interests" (Lee and Hassard, 1999, p. 397).

This so-called 'expertise' is sustained by well-organised research and has been "good at discriminating what/who really matters from what/who does not matter" (Lee and Hassard, 1999, p. 397). However, research, strategies that are broad enough to identify such expert knowledge in the researcher are problematic in the sense that they are restricted to a choice of either remaking their own boundaries or claiming that there are no boundaries at all. In this instance, "ANT's ongoing strategy of ridding itself of its own internal boundaries becomes valuable. ANT's struggle against producing its own vision of the world provides a clue to a research strategy which departs from the expertise form yet retains a clear sense of the 'purpose' of doing field research" (Lee and Hassard, 1999, p. 397). Therefore, using

ANT as a research strategy allows the gathering of data about the production of social and environmental accounts without having an expert's view of how the production process will continue or a general vision of the production process. For example, this research has begun with a blank paper and ANT's research strategy helped to draw the sustainability reporting actor-network through actors' associations and reveal the reality through the actors' viewpoints.

4.6 Conclusion

The contribution of this chapter to the overall thesis is recognising the strengths of an ANT research approach and identifying the ontological, epistemological and methodological positions to design the research approach of this study. The strengths of an ANT approach have identified as its three methodological principles, ontological blackness, relationality, performativity and reflexivity. These strengths of an ANT approach and the methodological positions identified in this chapter have employed in designing research approach and data collection in the next chapter. The next chapter aims to discuss the ABC bank case study, data collection process, techniques, ANT data collection approach, ethical considerations and data analysis of this research. Next chapter ends with providing detail background of the data collection and analysis of an ANT research.

Chapter 5: Data Collection and Analysis

5.1 Introduction

The main purpose of this chapter is to demonstrate the data collection and analysis process of this research. The actor-network approach has been used as the basis for many aspects of this research. Therefore, this chapter aims to discuss the way in which ANT research approach has been integrated into to both the data collection and analysis.

The structure of this chapter is as follows; section 5.2 discusses the ABC bank case study in ANT perspective. Section 5.3 examines the data collection process of this research. This section identifies the data collection techniques and the procedure in two consecutive years. Section 5.4 reveal the data collection procedure in ANT perspective. This section mainly aims to discuss following the actors using ANT in two stages of this research and discuss ANT accounts production issues and critiques in data collection. This section provides in detail descriptions of the way in which this research has overcome the limitations and critiques in ANT accounts production. This then proceeds to the next section, section 5.5 to present the ethical considerations of this research. The final section (section 5.6) describes the data analysis of this research. This section begins with a discussion using the Callon's four moments of translation as an analytical model for the data analysis in this research. The data analysis of this research has carried out in two stages. The first stage consists of conducting documents review and then conducting interview analysis.

5.2 ABC Bank Case Study

An ANT approach enables us to study the assembling and stabilising of diverse human and non-human entities within a sustainability reporting network. Sustainability reporting acquires stability and uniqueness because different heterogeneous elements are continually assembled together. ANT attempts to explain how ordering effects such as social and environmental accounts are performed into being (Alcadipani and Hassard, 2010). In this case study, ANT is employed to examine the production process of the social and environmental accounts of a semi-government bank's integrated annual reports through assembling a sustainability reporting network.

This research engages with ANT to acquire a better understanding of the relations between the entities (e.g. reporting guidelines and standards, managers, employees, a printing

company and production company) of the sustainability reporting network. A detailed case study of ABC bank has been chosen because this approach allows a very good understanding of the production of the social and environmental accounts but also specific concepts (e.g. sustainability reporting¹³), processes (producing the social and environmental accounts, collecting information for indexes, etc.), behaviour (i.e. of human and non-human actors) and relations of behaviour (i.e. associations between human and non-human actors) (Amaratunga et al., 2002). A case study research strategy also offers an in-depth study of actors' activities in the production process, their associations and their assembling, stabilisation and reassembling of the sustainability reporting actor-network. The main advantage of this strategy is that, through it, one can explore the translation¹⁴ of sustainability reporting within ABC bank by tracing the relations of actants.

ANT is concerned with unravelling the heterogeneous elements (e.g. IT systems, subject managers, officers, reporting guidelines and standards) and processes (e.g. information collection procedures) in which networks and actors are shaped and stabilised. Producing social and environmental accounts is a continual activity that companies perform every year. Thus, a 'social and environmental accounts' is an end product of a lot of hard work involving heterogeneous elements (sustainability reporting guidelines, accounting standards, IT system, managers and employees, etc.) that would like to follow their own inclinations but are assembled together into a stable network that overcomes their resistances. Ultimately, the production process becomes a black box and traces of the social and environmental accounts production process disappear.

Therefore, this study follows the actors, mapping the interactions between the elements and tracing these actors' activities in producing the social and environmental accounts. From a methods perspective, ANT is employed to follow the actors but also to explore the flow of social and environmental accounts production. This also facilitates in-depth explorations of the actants' relations and how the actants translate their concerns and interests while producing social and environmental accounts. Adams and Larrinaga-Gonzales (2007, p. 333) state that an in-depth study of SEA for a case-based examination of actual practices "has the potential to improve theorising, practice and the sustainability performance of organizations".

¹³ Sustainability reporting enables organisations to consider their impacts on a wide range of sustainability issues, enabling them to be more transparent about the risks and opportunities they face (GRI, 2016, p.1).

¹⁴ A "process of creating a temporary social order, or the movement from one order to another, through changes in the alignment of interests in a network" (Sarker et al. 2006, p.54).

The entities that shape and reshape sustainability reporting in the bank consist of both human and non-human actors. In other words, the sustainability reporting network includes not only people but also an IT system, accounting standards, reporting guidelines, rules and regulations, etc.

So the argument is that the elements of the [sustainability reporting] network aren't simply human but also all these other materials. Indeed, the argument is that we would not have [a sustainability reporting network] at all if it weren't for the heterogeneity of the networks of the social. So in this view, the task of this research is to characterise [sustainability reporting network] in their heterogeneity and explore how it is that they come to be patterned to generate effects like [social and environmental accounts].

(Law, 1992, pp. 2–3)

Social and environmental accounts is an outcome generated from sustainability reporting actor-networks, which consist of human and non-human actors. Each piece of information in the social and environmental accounts is shaped by human and non-human actors collectively. Associations of boundary objects such as GRI guidelines, laws and regulations, international and Sri Lankan accounting standards, guidelines for sustainability reporting and awarding bodies' influence all decide the information to be presented in the social and environmental accounts. For example, the availability of information is decided by the nature of the events carried out, ways these events have been recorded, ways recorded data is organised and the selection process.

The GRI (2016, p. 1) defines a sustainability report as “a report published by a company or organisation about the economic, environmental and social impacts caused by its everyday activities”. IT systems, accounting standards and reporting guidelines all participate in relations related to integrated reports and they help to define the organisation–stakeholder relationship. These entities engage in such sustainability reporting relations to influence the way in which they act.

If human beings form a social network, it is not because they interact with other human beings. It is because they interact with human beings and endless other materials too. As similar to human beings, materials have their preferences and they prefer to interact in certain ways rather than in others.

(Law, 1992, p. 3)

Therefore, the materials that make up the heterogeneous network for the social and environmental accounts – IT systems, accounting standards, reporting guidelines etc. – all

contribute to the patterning of the sustainability reporting network. These various networks (e.g. awarding bodies, accounting standards, reporting guidelines) do not merely participate in the sustainability reporting network, though – they shape it, they help to overcome the reluctance to produce complete social and environmental accounts and (most crucially) they are necessary for the relationship between, in this instance, the bank and the bank’s stakeholders.

5.3 Data Collection

5.3.1 Data Collection Techniques

I have employed a qualitative approach for data collection in this research. Mainly, the research employs semi-structured interviews, observations and document reviews in the data collection process.

Phase	Time Period	Nature of Data Collection
Stage 1 Preliminary Study	2013 February–June	3 semi-structured interviews conducted with external organisations to understand the sustainability reporting context of SL
		4 interviews conducted with sample organisations to gain access and to understand their organisational sustainability reporting process.
		4 semi-structured interviews conducted with top management to understand the background of ABC bank, sustainability reporting within the organisation and the production of the 2011 and 2012 sustainability sections Observations, document reviews
Stage 2 Main data collection stage	2014 March–July	<u>Main Research</u> 40 semi-structured interviews conducted with ABC bank’s staff to understand the production process of the 2013 sustainability section Observations, document reviews

Table 5.1 Data Collection Techniques

5.3.1.1 Observations

Observations are one of the main data collection methods in qualitative research (Lee & Lings, 2008). To understand an organisation’s environment, a researcher can observe the “physical setting, the key informant and the activities, events and their sequences, and the attendant processes and emotion involved” (Saunders, Lewis and Thornhill, 2012, p. 296). Unlike other data collection methods, observations occur in natural settings. Researchers can use observations when people are unwilling to express themselves verbally. This method allows researchers to compare verbal reports with actual behaviour. Also, observations as a method are highly flexible (Nachmias and Nachmias, 1996).

Ethnography and observations have been widely recognised as the key data collection methods in ANT research. However, in this research planned observations were not possible to conduct; therefore, other data collection methods such as interviews and document reviews have been used to compensate for such missing data instead of this method. In stage one of data collection, planned observations could not be conducted to trace the actors, associations, activities, production process, resistances, negotiations etc. in the production of the 2012 social and environmental accounts. The CFO did not hold any meetings after the first annual report committee meeting; hence, observations of such could not be conducted. He collected the required information from the relevant departments and compiled the 2012 social and environmental accounts almost ‘behind closed doors’. In the second stage of the data collection, which examined the production of the 2013 social and environmental accounts, access was not granted to the meetings (e.g. between CEO and outsource company) and the interviews carried out between the outsource company and the ABC bank (e.g. between top management and outsourced company). In addition, they also held unplanned discussions during the production of the report, which is unknown to the researcher during the data collection period. Thus, the production process, actors’ associations and their activities in the production process have been traced through the interviews, document reviews and unplanned observations during the interviews.

The descriptions of actors, associations, activities, production processes, resistances, negotiations, etc. are generated through interviews and documental reviews. The heavy reliance on one source (interviews) is unusual but justified in the context because ANT studies relied on ethnography and observations as main data collection methods. Nevertheless, unplanned close observations of actors’ engagement in sustainability reporting, reactions to controversies, strong or weak associations with the report’s production, etc. have been carried out during the interviews.

5.3.1.2 Interviews

Interviews allow one to collect valid and reliable data and are appropriate for this work’s research question about What is the composition of the actor-network that produces the social and environmental accounts, and how was it assembled and reassembled. Interviews were conducted during the production of the social and environmental accounts of ABC bank’s integrated reports. These allow verification of the data gathered from various interviews from different actors. The data’s validity and reliability can be measured by cross checking the same facts with different interviews and documents. Thus, during the interviews, I asked similar questions in different ways to different (and sometimes the

same) interviewees and used documents to understand the reality of the reporting production and thus as background, supportive and reference information for the interviews. The interview method allows one to collect more valid and reliable data in relation to the proposed research question because this method is useful in collecting specific data required for the research. This also helped in redefining the researcher's ideas (e.g. sustainability reporting in ABC bank, in-house vs outsource production of social and environmental accounts) during the data collection process (Saunders et al., 2012).

This method was particularly useful during the data collection of this research as the research question has been tailored to factors such as the content and time of the interviews (e.g. interviewees who showed less corporation has asked less number of interview questions and interview was limited to a maximum of half an hour). Semi-structured interviews were conducted with key actors to gain rich, in-depth answers that shared these actors' own experiences, associations, opinions and activities related to the production of the report (Lee and Lings, 2008). In addition, the interview method has enabled this research to collect data about the attitudes, interests, perceptions, motivations, resistance and behaviours of the actors involved in the production process. Feedback generated throughout the interviews (e.g. information related to controversies, outsource of the production process) added richness to the information collected in relation to the main case study of ABC bank (McClelland, 1994). Several advantages of these interviews were flexibility in the questioning process, control of the interview situation, high response rate (e.g. 99% in this research) and comprehensive information (Nachmias and Nachmias, 1996).

➤ **Semi-structured Interviews**

This research also uses semi-structured interviews as a data collection method based on the research question and research objectives (Bryman and Bell, 2011). The main research question involves identifying the actors, their associations and their activities related to the production of the social and environmental accounts. This interview method also helps this research to trace the actors and their associations, understand their interests and activities, and identify actors who oppose and support sustainability reporting.

I used a flexible interview guide (which will discuss further below) during each interview but questions were raised during them based on how the interview was shaping up (Bryman and Bell, 2011). The semi-structured interviews consisted of a list of themes and certain key questions to cover in relation to the production of the sections. This scheme was altered from one interview to another for catering to everyone allowing validity tests

between different actors' responses during the interviews. The key actors were traced through the interviews (e.g. outsource company's interviews were used to trace other key actors responsible for preparing and providing certain information). Thus, actors' associations were mainly identified during them. Depending on the conversation, the order of questions also varied (e.g. the most relevant questions were raised depending on the conversation). The semi-structured interviews also contained an interview schedule, some comments to open the discussion, a possible list of questions for further discussion and some comments to close. Semi-structured interviews were useful as the researcher had a clear actor-network theoretical understanding of sustainability reporting, which was helpful in structuring the questions in relation to ANT. The main concern of ANT is to follow the actors and examine how networks get assembled. Thus, the semi-structured questions were prepared to identify the actors and their associations, activities, interests, etc. in relation to the production of the social and environmental accounts. This helped the structuring of a good interview guide (Lee and Lings, 2008) and subsequently facilitated an analysis of the data using ANT notions and principles. Forty-four interviews were conducted with actors involved in the production process of the reports.

➤ **Designing the Interview Questions**

The interview questions of this study were designed in two stages. The first version of the interview guides was designed based on the main objectives of the preliminary study. Three different interview guides were designed to collect the data. The first interview guide (Appendix 7: External Interview Questions) gave an understanding of the key actors in sustainability reporting in Sri Lanka and the specific current sustainability reporting context in Sri Lanka.

The second interview guide (discuss further below) helped to understand the selected four organisations' (ABC bank, Aitken Spence, DIMO, STING consultancy service) sustainability reporting background and their reports' production process. The third interview guide helped to collect data on the selected case study – ABC bank. This interview guide changed accordingly for the data collection during 2011, 2012 and 2013 social and environmental accounts production (discuss further below).

The main aims of the preliminary interviews of the ABC bank were twofold. The first was to understand the arrival and mobilisation of ABC bank's sustainability reporting. The second was to understand the production process of the social and environmental accounts in ABC bank's reports and to identify the actors, their associations and their activities in

the production of the reports. The following diagram shows the data collection period for 2011, 2012 and 2013 social and environmental accounts of ABC bank's integrated reports. (To clarify these year aspects, although the research mainly examines the production process of the 2012 and 2013 social and environmental accounts, the researcher conducted a pilot study using the same bank's 2011 social and environmental accounts.)

A template (Appendix 2) was prepared to collect data to understand the production of the bank's 2011 social and environmental accounts and was prepared specifically based on this 2011 social and environmental accounts. The interview questions and 2011 template were pilot tested to understand the suitability of the reports' production process and the appropriateness of the interview questions for the 2012 social and environmental accounts production. This allowed revisions of the research questions and the interview template for the 2012 social and environmental accounts. Four interviews were conducted to pilot test the 2011 interview guide and interview template. These revealed that some modifications were necessary for the subsequent interview questions and interview templates.

A separate report template (Appendix 5) and interview questions template (Appendix 3) were designed to collect data on the production of the 2012 social and environmental accounts. The second template was designed based on a draft 2012 social and environmental accounts and the review of the 2011 social and environmental accounts template. The interview template was utilised for the interviews with the CFO, who is the spokesperson for the 2011 and 2012 sustainability reporting network.

The spokesperson is an important actor in actor-network studies. In Linde, Linderoth and Raisanen's (2003, p. 240) view,

Actor groups in networks are generally represented by spokespersons that speak for the group. It is, therefore, important for a developing network to ensure that the spokespersons are indeed authorised to speak legitimately for the rest of the collective that they represent so that they are not contested? A critical point in the destiny of a project vision, therefore, is to 'silence' actors in whose names the spokesperson speaks.

Callon (1986, p. 223) says:

In order to express in one's own language what others say and want, why they act in the way they do and how they associate with each other: it is to establish oneself as a spokesman. At the end of the process, if it is successful, only voices speaking in unison will be heard.

Another major criticism in ANT studies is that only humans can be the spokesperson. Within ANT analysis “the way in which actors, entities, machines, forces, etc. *rely* on spokespersons and how the delegation of authority to speak on behalf of others is both an epistemological and political process” (McLean and Hassard, 2004, p). Some suggest that as spokespersons “people are able to speak both for other people and for things” (Pels, 1996, p. 297).

The main data collection phase (stage two) examines the production process of the 2013 social and environmental accounts. This study mainly focuses on the final putting together of the social and environmental accounts as a package. The third interview template (Appendix 4) was prepared based on a 2013 draft social and environmental accounts. The third interview template has been used to collect data from the spokesman, who is Manager PP (Manager Public Relations and Publicity) in the 2013 reporting network. The 2013 sustainability reporting network has shown that the Manager Public Relations and Publicity is the spokesperson as most associations end up with her or have her involved. The interview templates have been utilised to conduct the interviews with the two spokespersons (CFO and Manager PP) who between them cover the 2011, 2012 and 2013 sustainability reporting networks.

No. of pages	Report Content	Who Provided the Information	Why this Information is Presented – What Are the Influences of Regulatory, Legal or Other Factors on Presenting this Information?	How Has the Information Been Collected?	Notes

Table 5.2 Interview Template for the 2011 and 2012 Reports’ Production

Actors’ association and their activities have been identified through interviews with the Manager PP. The interview guide (Appendix 4) was designed based on the Manager PP’s interviews (e.g. identifying specific actors and the information they have provided) and the analysis of the 2013 social and environmental accounts. This enabled data from the spokesman to be confirmed, and it allowed the researcher to collect and gather further data such as identifying the number of non-human actors, their association with the report production, their resistances and controversies, other actors’ interests and their activities in the production of the report, etc.

The general topics and themes covered in the interviews are summarised as follows:

Interview Guide

1. The production process of the social and environmental accounts.
2. How the information has been collected.
3. Each actor's role in the production of the social and environmental accounts.
4. The role of each department in the organisation and in its sustainability reporting.
5. Identifying the information provided for the social and environmental accounts.
6. Identifying other actors' associations to sustainability reporting.
7. The level of knowledge and awareness of sustainability reporting of the interviewees.

A total number of 25 participants have been interviewed and 44 semi-structured interviews conducted in collecting data on the production process of the social and environmental accounts (see appendix 8). These interviews were conducted in the head office of the ABC bank. The participants were contacted through emails and informal discussions about making an appointment to conduct the interviews. A copy of a Plain Language Statement and the interview questions were emailed to all participants prior to the interview. Seven interviews were conducted in the Sinhala language but the remaining interviews were conducted in the English language. The language choice for conducting the interviews and thus to collect the data was done based on the interviewees' comfort in expressing the ideas in a particular language (e.g. this was assessed at the beginning of the interviews). This enabled the researcher to collect rich and in-depth relevant data such as resistances, controversies, negotiations, etc. through interviewees' comfort in flowing verbal expressions in their preferred language. The language used in the interviews was also determined by the educational background and the position in the bank of the interviewee (e.g. English language was used to conduct interviews with CFO, CEO, Manager PP and Sinhala language was used to conduct the interviews with PA to Board Secretary, President of the Union).

Interviews were recorded using three devices. Permission was obtained prior to the recording of the interviews. The interviews were saved on a day-to-day basis to avoid losing the data. The individual consent form and a Plain Language Statement were described prior to beginning the interviews. This also involved a brief description of the research's aims and objectives, the nature of the research and the types of interview questions. An individual consent form was signed and obtained from each interviewee

after they completed their interview. Personal notes were taken in the English language during each interview, which noted expressions and behaviours (e.g. the reaction of the interviewees to the questions related to controversies, resistances, etc.). Personal notes were also taken using the position of the interviewee (e.g. CEO, Manager PP) and included the date, time, place of the interview, etc. All the personal notes from the interviews were filed and stored in the personal cabinet to use in the data analysis stage. Audio recordings of the interviews were saved in separate folders and renamed according to the employees' position in the bank. This protected participants' identity.

5.2.1.3 Public Documents

Bryman and Bell (2011) recognise the state as a great source of information for researchers. Indeed, it produces much statistical data and textual material of potential interest, such as Acts of Parliament and official reports (Bryman and Bell, 2011), but it also produces policies, inquiry reports and white papers (Lee and Lings, 2008). Appendix 9 shows the various types of public documents this research has used.

5.2.1.4 Organisational Documents

Organisational documents can be a great source of information for research. In this case, they provided much information and were readily available within the ABC bank. Also, many such documents are in the public domain such as “annual reports, mission statements, and reports to shareholders, transcripts of chief executives' speeches, press releases, advertisements, and public relations material in printed form and on the web” (Bryman and Bell, 2011, pp. 550–552).

Organisational documents “not in the public domain – company newsletters, organisational charts, external consultancy reports, minutes of the meetings, memos, internal and external correspondence, manuals for new recruits, policy statements, company regulations” (Bryman and Bell,2011, pp. 550–552) – were used as secondary data for this research.

These documents provided valuable information related to the organisation's background, descriptions about it, ABC bank's sustainability practices, and its sustainability reporting awards and recognition in the corporate world. Additionally, these documents also provided partial insights into past managerial decisions and actions, which were helpful in building up the 'storyline' (Bryman and Bell, 2011) of the bank's sustainability reporting (e.g. helpful in identifying the time periods of the indexes implemented in the ABC bank). Despite all this, ABC bank has not granted access to me for some materials that are

directly relevant to the sustainability reports' production such as meeting minutes, relevant email communications (e.g. with the external consultants), etc. (see Appendix 10).

5.2.1.5 Mass Media

The mass media is a potentially useful source of secondary data. Such sources can be newspapers, magazines, television programmes, films, etc. (Bryman and Bell, 2011). Mass media sources can give the business researcher extensive information (Lee and Lings, 2008) and insights into real issues that affect the company and its sustainability performance. However, significant sustainability issues regarding the social, economic and environmental aspects of ABC bank have not been cited in the media (see Appendix 11).

5.3.2 Data Collection Procedure

5.3.2.1 Aims and Outcomes of Stages One and Two

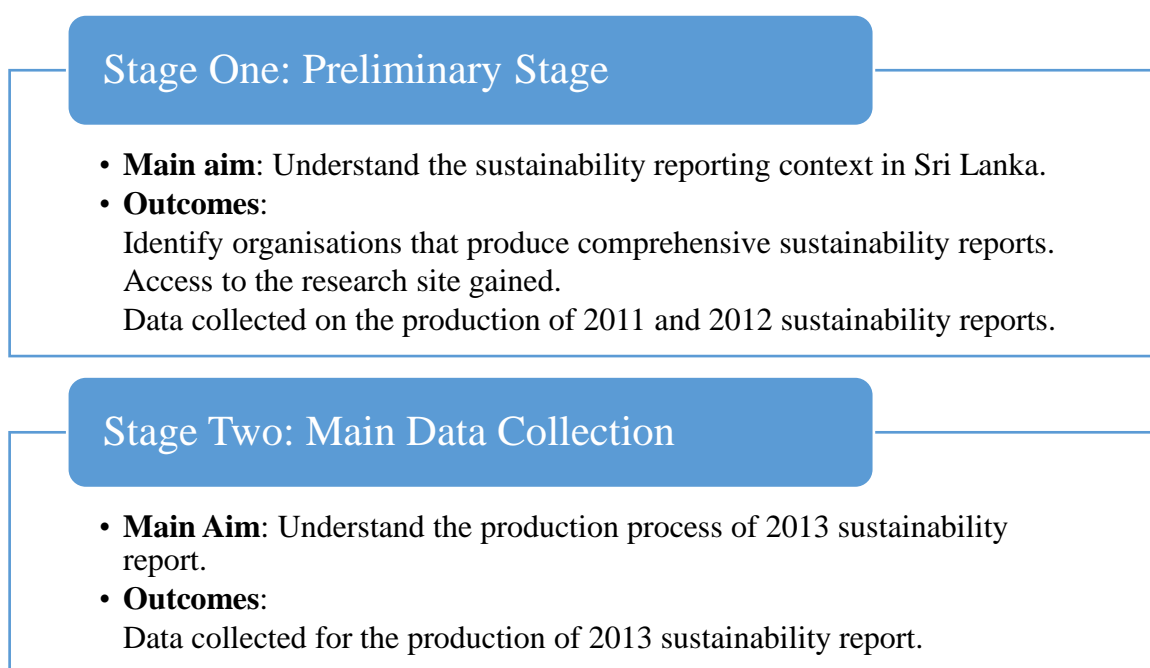


Figure 5.1 Data Collection Stages

This section describes the activities during the study's two stages. These activities have been discussed in detail through an ANT lens to provide an understanding of how I have followed the actors to collect the data. These activities will be summarised below to provide a brief description of the data collection and analysis.

	Feb 2013–June 2013	Feb. '13	Mar. '13	Apr. '13	May. '13	June. '13	Mar. '14	Apr. '14	May. '14	Jun. '14	Jul. '14
1st stage	1	Participated in the ACCA Integrated Reporting Workshop and Award Ceremony									
	2	Identified key organisations practice sustainability reporting in Sri Lanka									
	3	Scheduled and conducted interviews with key actors.									
	4	Analysed the STING Consultancy Sustainability index 2012 and ACCA sustainability awards winners.									
	5	Identified six organisations that produce comprehensive sustainability reports.									
	6	Conducted interviews with four organisations to gain access.									
	7	Began initial interviews with ABC bank.									
		Data Collection									
	8	Analysed past five years' sustainability/annual reports of ABC bank.									
	9	Conducted semi-structured interviews									
9.1	Production of 2011 sustainability section.										
9.2	Production of 2012 sustainability section.										
2nd stage		March 2014–July 2014									
	1	Analysed GRI and Integrated Reporting guidelines									
	2	Conducted the second batch of the interviews.									
	3	Analysed ABC banks' 2012 Sustainability Report									
		Data Collection									
	4	Semi-structured interviews									
4.1	Production of 2013 sustainability section.										
5	Gained access to ABC's organisational documents.										

Table 5.3 Data Collection Process

5.4 Data Collection: Follow the Actors

Follow the actors, write down the stories they tell us; always assume people are right, even if you have to stretch the point a bit, for they're the ones who will teach us what we hope to know; avoid the temptation of a meta-language, a master discourse which says who is the strongest; allow the actors to speak for themselves, on the same level, and in their differing voices; and never judge the actors, for we shall never know enough to do so. This is the way to understand a fiction such as a project or a program, a collective dream seeking to be born.

(Miller, 1997, p. 355)

5.4.1 Stage One

The data collection in stage one sought to understand sustainability reporting in Sri Lanka, identify organisations that produce comprehensive sustainability reports, gain access to the research site and study the production process of ABC bank's 2012 social and environmental accounts.

I have followed the actors to write down the sustainability reporting stories in ABC bank and how this web of relations generates effects such as recognition and power. The ANT researcher should believe actors when they speak to the researcher and should avoid judging them (Callon, 1986) but, in the first place, an ANT researcher needs to know who to speak to, which meeting to attend, who to call on the telephone, who to email and who to ask for an interview (Miller, 1997). Stage one of this research was carried out from February 2013 to June 2013. Nine broad activities were completed during this stage (refer table 5.3). Participating in the ACCA sustainability reporting workshop was helpful in identifying the key players in the Sri Lankan sustainability field. Interviews were carried out with the few selected key players; Network Representative/Director of Global Compact Network, Head of Strategic Corporate Responsibility of STING Consultants and President of ACCA Sri Lanka after making these appointments through emails.

At first, an interview with STING consultancy was carried out for approximately one hour to understand the methodology of the STING Sustainability Index and the general social and environmental reporting background of organisations in Sri Lanka. An interview with the President of ACCA Sri Lanka was carried out to understand the sustainability reporting context in Sri Lanka and the role of ACCA in propagating sustainability reporting. The interview with the Network Representative/Director of Global Compact Network was carried out to understand the role of the Global Compact Network in Sri Lanka.

The STING Consultancy Sustainability Index 2012 and the ACCA sustainability awards 2012 were analysed to identify organisations that produce quality sustainability reports. Six

organisations were deemed potential organisations and have been recognised for producing sustainability reports in Sri Lanka. Emails were sent to the Head of CSR departments of the selected organisations to make appointments. Interviews with four organisations (approximately one hour each) were conducted to gain access to and understand the background of each organisation and indeed the broader subject area and the wider context. Three companies consented to provide access to the sustainability report production process of their company. However, later on, two companies withdrew their consent, citing a lack of time for providing access to observations during the meetings and conducting interviews during the production of their sustainability reports. In general, Sri Lankan companies are very open minded about research, but it was an impossible task to convince Sri Lankan companies to participate in observations during the production process of their sustainability reports. ABC bank has been limited to the only case study to examine the production of the sustainability reports because it promised to allow a very good understanding of the production of the sustainability reports by allowing the researcher to conduct interviews and collect data during the actual production period of the sustainability reports. Initial interviews were carried out to understand the organisation's background and the sustainability reporting of the ABC bank.

As an ANT researcher, I went to the research field without pre-assumptions about what sustainability reporting is for the ABC bank, how sustainability practices exist in the organisation, who I should follow to understand the context, who are the actants producing the report, etc. A social and environmental account are assembled by human and non-human actors, and they decide their own groupings and what should be included in the social and environmental accounts. Thus, I followed the actors to understand their world, their associations and their group formation.

First, to define a group the researcher must decide from the beginning who the spokespersons are that "speak on behalf of" the group's existence" (Latour, 2005). For this work to examine the production of the 2012 social and environmental accounts, the ABC bank's Chief Financial Officer has been selected as the main spokesperson. Similarly, for this work to investigate the production process of the 2013 social and environmental accounts, I have selected the ABC bank's Manager Public Relations & Publicity to "speak on behalf of" the group's existence" (ibid/).

I wanted to understand the bank's sustainability reporting practices so I began the research without assuming whatever I wish to explain. Law (1992) suggests that to understand the mechanics of power and organisation we as actor-network researchers must start the

research without assuming how the organisation and its mechanics of power work. ANT suggests one should not take for granted macro social systems and bits and pieces of derivative micro social detail. If we do take them for granted, we as researchers close off several interesting questions about the origin of power and the organisation. Instead, then, we must begin the research with a clean slate. The actor-network approach advocates beginning the research with interactions and assuming that interactions are all that there is (Law, 1992). I began the research with the CFO's association with ABC bank's sustainability reporting. First, I examined how the CFO's interaction with sustainability reporting has more or less succeeded in stabilising and reproducing itself. I have then proceeded to examine how the other actants' interactions with ABC bank's sustainability reporting practices stabilises and vice versa. Furthermore, I examined how these interactions overcome resistance and how "they seem to generate the effects such as power, fame, size, scope or organisation" (Law, 1992, p. 380).

ANT provides clear guidance to researchers on how to conduct research. It initially advises that "we follow the actors' own ways and begin our travels by the traces left behind by their activity of forming and dismantling groups". (Latour, 2005, p. 29). This research began by following the trails of the production process of social and environmental accounts left behind by actors. First, I analysed ABC bank's sustainability reports over a five-year period (2007–2011). The first interview carried out with the CFO confirmed him as a key actor in the production of the social and environmental accounts. In stage one, four interviews were conducted with the CFO to understand the production process of the social and environmental accounts and to identify the human and non-human actants involved in the production process – and their associations.

Another major criticism of ANT is that the research analysis appears to rely heavily on the human subject being centred. Collins and Yearly (1992) criticised Callon's (1986) study for providing a fundamentally human-centred account. They argue that the main issue within ANT studies remains the way in which human (including the ANT analyst) represent the non-humans. Therefore, ANT studies rely heavily on the centring the human subject, leaving little room for non-humans (McLean and Hassard, 2004).

Whittle and Spicer (2008, p. 615) argue that "by dividing the natural and material from the social, ANT is left with the impossible task of trying to gather evidence about the properties of non-human elements without involving human participants: that is, without the aid of respondents or researchers". In other words, identifying and defining the properties of non-human elements must be a human act as non-humans do not speak for

themselves, ultimately making the ‘non-human’ dimension in fact primarily social (Whittle and Spicer, 2008). As Rachel and Woolgar (1995) argue, participants in ANT studies – including the ANT analyst – exercise boundary setting practices that ultimately creates the boundary between the human and non-human. Therefore, Rachel and Woolgar (1995) view exercise boundary setting practices as not being the stable starting point of the ANT analysis. “The result is that ANT recreates and reinforces the very dualisms it claims to deconstruct” (Whittle and Spicer, 2008, p. 615.).

Contrary to this claim, McLean and Hassard (2004, p. 503) argue that for “ANT the social and the technical are analytically” embedded in each other because “there is no thinkable social life without the participation [. . .] of non-humans, and especially machines and artefacts” (Callon and Latour, 1992, p. 359)”. In this research, numerous other actors have been identified through the analysis of the past five social and environmental accounts of the ABC bank: ACCA Sri Lanka, the Institute of Chartered Accountants of Sri Lanka, ABC Act, the Sri Lankan government, the National Chamber of Commerce, the Association of Development Financing Institution in Asia and the Pacific Award (ADFIAP), ABC bank’s business model, Millennium Development Goals, the Central Bank of Sri Lanka, the Colombo Stock Exchange, ABC bank’s previous integrated reports, ABC bank’s union, the Sri Lanka Accounting Standards (SLAS), the Sri Lanka Financial Reporting Standards (SLFRS), the Code of Best Practices on Corporate Governance, the Global Reporting Initiative (GRI), the International Integrated Reporting Council (IIRC), the UN Millennium Development Goals, the Board of Directors, the Universal Declaration of Human Rights, etc. Non-human actors were mainly identified through the analysis of past social and environmental accounts and interviews. Interviews have been particularly useful in verifying the non-human actors’ activities in the production process.

The CFO’s interviews helped to identify trails of many of the other actors’ associations (Figure 5.2), such as GRI Guidelines, ACCA sustainability awards, the Chief Manager Business Development & Promotions, etc. Semi-structured interviews were conducted with ABC bank’s CFO to understand the arrival and mobilisation of the organisation’s sustainability reporting. The 2011 and 2012 sustainability reporting networks showed the CFO as the spokesperson as many associations ended up with him and have him involved. I have examined the production of ABC’s 2011, 2012 and 2013 social and environmental accounts of its integrated reports, which the bank published to present the “economic, environmental and social impacts caused by its everyday activities” (GRI, 2016, p.1).

As a pilot test, the data collection regarding the 2011 social and environmental accounts was carried out in February 2013. A template (Appendix 2) had been prepared to collect the data related to the production of 2011 social and environmental accounts. The interviews relating to the production of the 2011 social and environmental accounts were conducted before those for the 2012 section's data.

The data collection for the 2012 social and environmental accounts was conducted from February 2013 to June 2013. The actual production of the 2012 social and environmental accounts was done in ABC bank from February 2013 to April 2013. This thus enabled the researcher to understand the production process, actors and their activities as they were engaged in the production of the 2012 social and environmental accounts.

An interview questions template (Appendix 3) was prepared to collect data on the 2012 section based on the 2012 draft social and environmental accounts. Four interviews were conducted with the CFO, who was the spokesperson for the 2012 sustainability reporting network. Subsequently conducting the first interview with the CFO helped me to identify other actors to follow and interviews were arranged with these by emailing the Chief Internal Auditor and the Chief Manager of Business Development and Marketing. Interviews conducted with the latter enabled me to identify other actors, including the Manager of Mobile Banking, three business promotion assistants and the Supervisor of Mobile Banking. The first phase of the research sought to trace the arrival and mobilisation of sustainability reporting, and the production of the 2011 and 2012 social and environmental accounts. The CFO's interviews were also used to familiarise the researcher with the scene, to follow the network and associations, and to identify the activities.

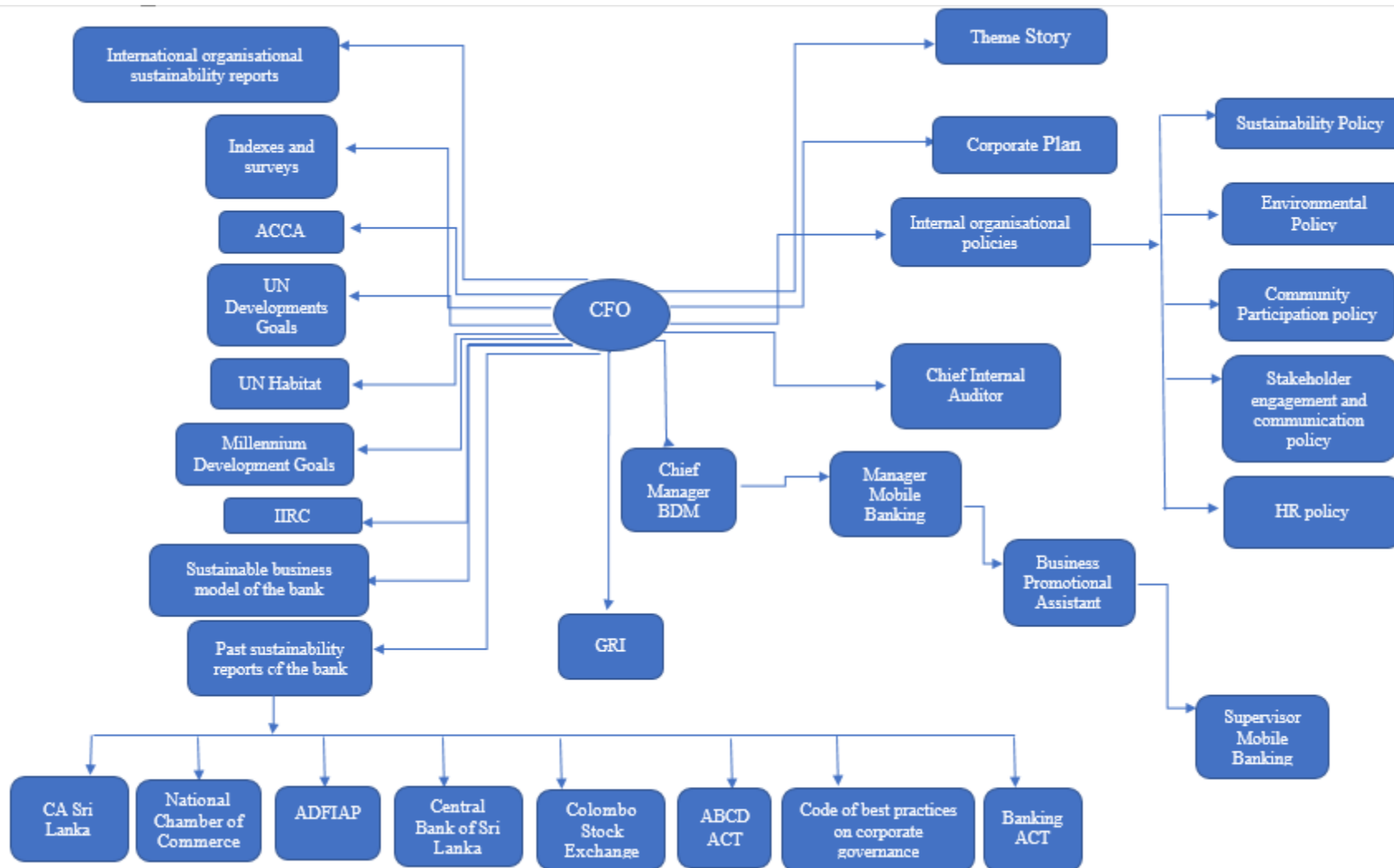


Figure 5.2 Following the Actors in Stage One

5.4.2 Stage Two

Stage two of the data collection began with analysing the GRI G3.1 Guideline and the prototype framework for sustainability reporting. This stage of the data collection sought to study the production of the bank's 2013 social and environmental accounts. It began in March 2014 by following the trails the actants in the production process of the 2013 social and environmental accounts left behind. The data collection was conducted between March 2014 and June 2014; the production of the 2013 social and environmental accounts was carried out by the bank between February 2014 and April 2014. Thus, I collected the data during the actual production process of the 2013 social and environmental accounts. This enabled the researcher to identify and observe the actors, their performance in the production of the report and the activities in which they engaged for it. Interviews began with the CFO. The Manager of Public Relations and Publicity was identified through the CFO's interviews and her interviews have clarified other actants in the network (Figure 5.3). Figure 5.3 shows the important actors in the production of accounts so this diagram shows the actors I had to "follow" to collect the data. The production process of the 2013 social and environmental accounts will be discussed in Chapter 10.

This second stage of data collection involved interviewing key people in the network (the CEO, CFO, Chairperson, Chief Manager HR, Chief Internal Auditor, etc.) because the ANT research approach has guided one to follow these actors. These key people's strong associations with the production of the social and environmental accounts come through their activities. The 2013 sustainability reporting network has shown the Manager of Public Relation and Publicity as the spokesperson as most associations ended up with her and have her involved. Access to organisational documents (ABC bank's sustainability policy, ABC bank's stakeholder engagement and communication policy, draft social and environmental accounts 1 of 2013, draft social and environmental accounts 2012, etc.) was gained during the interviews. These documents have been very useful in understanding the role of the policies in sustainability reporting and in the bank's sustainability practices, how the reports have been shaped and reshaped during the production process, etc. However, access was not granted for certain documents or for conversations such as meeting minutes, relevant email communications (e.g. with external consultants), etc. The primary and secondary data collection techniques are discussed in the next section of this chapter.

ANT suggests following the actors and beginning one's journey with the traces they leave behind when assembling and reassembling the networks. However, Miller (1997, p. 363) says "the trick is to select the paths you wish to follow, and those which you wish to

ignore, and do so according to the assemblage you wish to chart”. I have chosen to follow the traces from the production of the social and environmental accounts and I wish to map the assembling of the sustainability reporting actor-network. In conducting empirical research in ANT, sociologists should map the controversies that emerged during group formation because when actors are active this process leaves many more traces than those with already established links do, so the latter might stay silent and invisible. If any given group simply exists, then it is invisible and leaves no information. Consequently, sociologists would have nothing to say about it (Latour, 2005). I have followed the traces of the social and environmental accounts production in such group formation during February 2013 to May 2013 and March 2014 to June 2014. Actors are active during this period so they leave numerous traces. Therefore, I could follow the actors and gain understandings about their activities in assembling and reassembling the sustainability reporting, discuss and reveal the strength of the associations between the actants, and understand how this web of relations generates effects such as power, recognition and reports.

As Alcadipani and Hassard (2010, p. 423–424) claim:

One of the advantages of following the construction process as ‘assembling’ is that it is possible to investigate how connections between heterogeneous elements become established, how associations are made and unmade, how different elements inter-associate with each other, and how assemblages and facts emerge as outcomes of such processes.

In other words, assembling allows social scientists to believe that things could fail or vice versa. it could also help one discover issues such as with power dynamics in sets of associations that cause particular movements from actors.

As McLean and Hassard (2004, p. 499) argue, “The first concern of the (ANT) accounting process is that of the so-called ‘inclusion/ exclusion’ debate. Many of the criticisms expressed by writers dissatisfied with ANT accounting relate to the decision of who to include and who to exclude in ANT studies.” The inclusion and exclusion of the actors in this study have been limited to the scope of the research project (e.g. actors who involved in the production of social and environmental accounts). This research primarily seeks to examine the production of the social and environmental accounts through the assembling of a sustainability reporting network. Therefore, the inclusion of the actors has been based on the actors’ activities and their stronger or weaker associations with the social and environmental accounts’ production process.

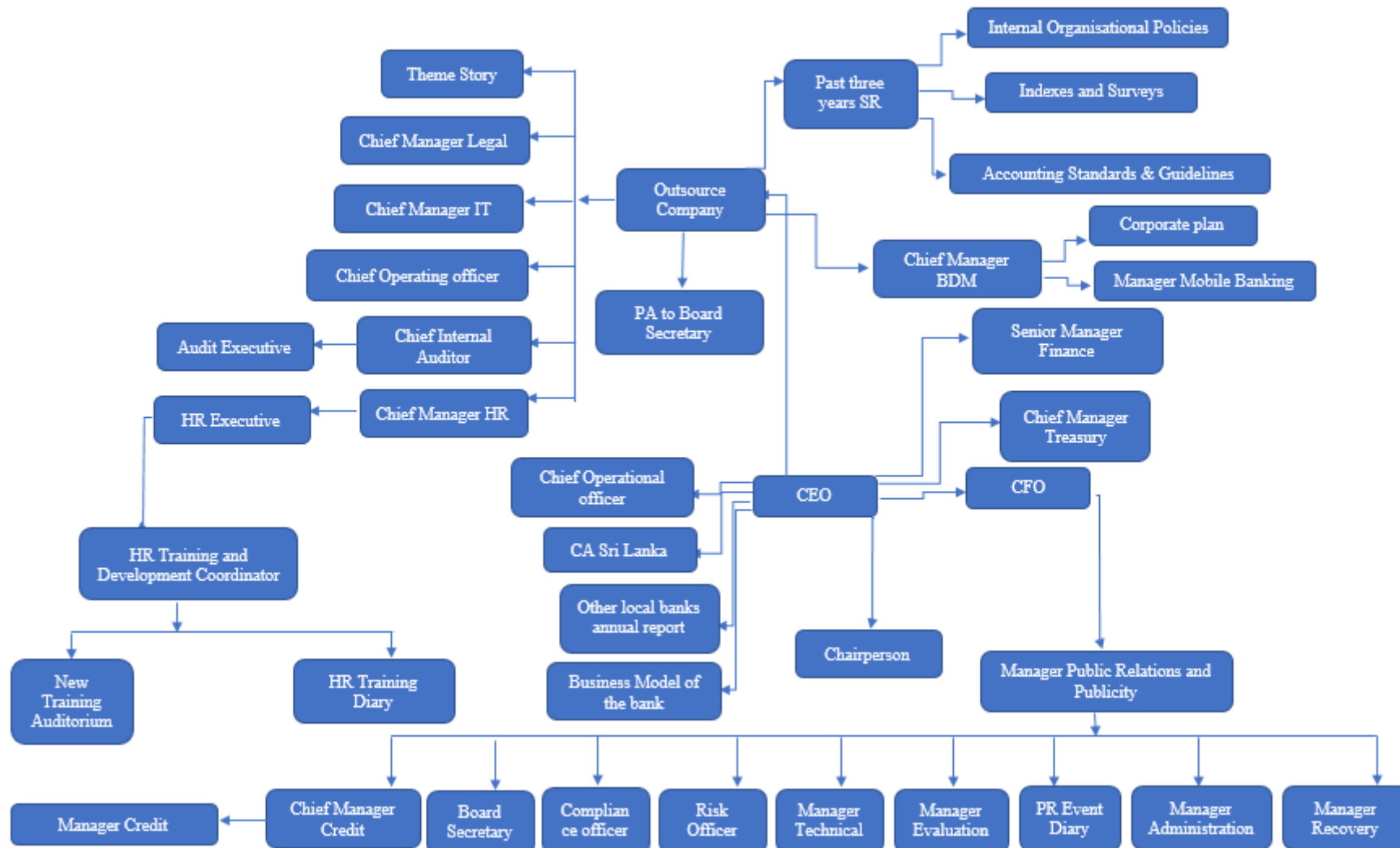


Figure 5.3 Following the Actors in Stage Two

According to Law (1991), the researcher can encounter difficulties in following actors: problems with maintaining analytical distance when seeing the context through actors' formations and their experiences in practice. ANT scholars also cannot follow actors everywhere but researchers experience other problems in specifying which actors to follow, which he/she should eliminate and how to conduct the research process. Here, during the data collection, I followed actants in the head office of ABC bank based on who acted and performed in the production process of the social and environmental accounts.

McLean and Hassard (2004, p. 503) questioned how we should represent actors in ANT studies. They say (ibid.) the "ways in which we produce accounts in terms of our representation of objects is an equally important methodological issue". Therefore, there is a need for ANT theorists to "recognise the process by which we represent others with our personal conceptual tools and understandings" (ibid).

Representing entities who are often viewed as unrepresentable is another problem. ANT analysts should either exclude them as 'monsters' without attributing an acceptable agency or "include them through our role as the political representative of these entities and reintroduce them through semiotic processes" (McLean and Hassard, 2004, p. 504). However, the issue of who the relevant actors for ANT studies remain. Although the researcher is bound to follow the 'agnosticism' principle in ANT studies, which stated by Callon (1986) the selection of relevant actors is based on 'what is out there' and 'how it can be known and communicated' (Bloomfield and Vurdubakis, 1999, p. 8). The selection of relevant actors in this case study was not an issue as the research scope limited actors to those involved in the production process of the social and environmental accounts(s).

McLean and Hassard (2004) suggest that rather than blindly following instructions on which "big actor" to take into account, we as ANT theorists should direct our studies to "contextualising the specific event" (Miller, 1997). This does not imply that we should disregard the big actors. However, it also suggests that ANT theorists "require careful unpacking in order to understand how" (McLean and Hassard, 2004, p. 499) "the dreams and schemes of the different actors proliferate" (Miller, 1997, p. 362)."

"Some ANT accounts have been accused of selecting and studying 'heroes' (business leaders, successful organisations, major projects, etc.) to the exclusion of relevant 'others'" (McLean and Hassard, 2004, p. 501). In contrast, Law (1991, p 12–13) suggests that studying the big and powerful is important as they likely have a bigger impact on assembling and ordering heterogeneous networks. Therefore, as Latour (1992) advises, we

must study successes and failures. I have included not only the most visible actors like the CFO, the CEO and GRI guidelines but also other actors such as the Risk Officer, PA Board Secretary, sustainability policies, meeting minutes, etc. Some actors become visible through their activities while producing the social and environmental accounts such as outsource company designing the graphs and tables. At the same time, if the researcher ignores other actors he/she cannot understand the entire context. Therefore, I have carefully examined all associations and actants to understand the entire production process of the social and environmental accounts (e.g. study all the human and non-human actors and their associations).

Law (1991) argues that while we focus on the success and distribution of extensive resources and strategies, we tend to ignore actors who may have fewer resources available. Therefore, Law (1991) suggests looking at both heroes as well as ‘victims’ in terms of their fates. This research has also paid attention to actors with fewer resources such as promotional assistants and the supervisor of mobile banking. Data collection strategies have been carefully designed to capture the trails of all relevant actors to grasp the entire actor-network and its associations. The actors who have fewer resources have contributed tremendously to sustainability in practice and in reporting.

Latour (2005, p. 34) says there is no dance without dancing. “If a dancer stops dancing, the dance is finished. No inertia will carry the show forward.” Actor-network theorists should thus use the performative lenses to see reality. McLean and Hassard (2004, p. 501) argue that ANT “tend[s] to be biased towards the point of view of the victors [or management]”. In some empirical case studies, management performs more than other organisational actors, so using a performativity lens to examine actors’ activities in this case study revealed actors who have more activities and strong associations with the project under study. For example, the CFO’s interactions in the production of the 2012 social and environmental accounts were strong so his view dominated this process. In contrast, the Manager of Public relation and Publicity and PA to Board of Secretary are two actors who have strong associations with the production of the 2013 social and environmental accounts. Thus, their views dominate this process. These actors are not from the managerial level of ABC bank; therefore, although ANT tends to be biased towards managerialism perspectives, this cannot be generalised to all empirical case studies.

“Some of these actors,” according to Miller (1997, p. 363), “leave traces, residues, in the form of reports, speeches, and so forth; they can, therefore, be studied in much the same

way as the actors you let in. But what about those actors who exist right at the boundaries of the project, the idea-mongers and petty technicians who come in varying shapes and sizes and make the whole thing thinkable, operable, and maybe even necessary at a particular time and place.” As noted, it is important not to neglect these actors, and they have not been neglected herein, but there is another consideration. For Latour (2005, p. 53), “An invisible agency that makes no difference, produces no transformation, leaves no trace, and enters no account is not an agency. Period. Either it does something or it does not.” Applying Latour’s point, actors who have not actively engaged in the production of ABC bank’s social and environmental accounts have not been considered in the data collection.

Applying ANT allows the tracing of more strong relations and the discovery of more revealing patterns by providing a way to identify associations between the unstable and irregular frame of reference rather than attempt to maintain one frame constantly (Latour, 2005). Such strong relations include between those of the CFO and GRI guidelines, the CFO and ACCA sustainability reporting awards, etc., and the aforementioned patterns include unstable and irregular frames of reference such as between the Head of HR and CFO, the trade union and sustainability reporting, etc.

Latour (2005, p. 53) goes on: “If you mention an agency, you have to provide the account of its action, and to do so you need to make more or less explicit which trials have produced which observable traces—which does not mean, of course, that you have to speak about it, speech being only one of the many behaviors able to generate an account and far from the most frequent.” Interviews are one of the main data collection methods employed in this work to identify the actors and their activities in producing the social and environmental accounts. I have also used document reviews to trace the actors and their associations, which complemented the data collected from interviews and confirmed the data’s credibility. This also helped in identifying numerous non-human actors and their associations in the sustainability reporting network.

ANT studies must investigate both continuity and discontinuity among modes of action. The ANT researcher should follow the smooth continuity of heterogeneous entities and the complete discontinuity between participants, though these ultimately remain impossible to compare. I have examined the production process of the social and environmental accounts by tracing the associations that led to the continuity and discontinuity of the sustainability information in 2012 and 2013 social and environmental accounts respectively. For

example, the main associations caused by the discontinuity of the sustainability content in the 2013 section are between the Head of HR and CFO, CFO and Chairperson, Outsource Company and GRI guidelines, etc.

Sustainability reporting becomes visible through the production of the sections. The visibility depends on the continuity and discontinuity of the entities' associations. Sustainability reporting can achieve stability within the actor-network through the actants' associations. Achieving stability and concreteness within it requires a smooth continuity of associations between heterogeneous entities. I have explored the discontinuity of associations among actors caused by their conflicts to take sustainability forward – for example, the resistance of the Head of HR and Chairperson to sustainability, the CEO's efforts to decentralise the integrated report's production.

Latour (2005) argues that objects are not examined because of a lack of data but rather a lack of will of the ANT researcher. The ANT researcher should thus be motivated to trace not only interesting trails but also non-interesting trails left behind by actors, though following non-human actants may not seem as interesting as following human actors. In this research, the CFO was more convenient and interesting but many non-human actants and their associations have been identified through carefully analysing the social and environmental accounts. For example, the role of GRI guidelines in the process reveals interesting associations among many actors opposing and supporting the continuity of sustainability reporting practices.

Latour (1999) suggested that things are always 'assembled' into the group rather than found 'out there' alone or being an outcome of entirely a human explanation. The same author (2005) subsequently redefined the concept of construction in social science as material 'assembling' and 'reassembling'. Thus, the social and environmental accounts are but an outcome of assembling and reassembling associations among various human and non-human entities within the sustainability reporting network.

Latour (2005) claims that investigating heterogeneity or the ways entities and perspectives are connected in forming socio-technical networks provides opportunities to discover issues related to the sets of associations that cause particular movements of actors (e.g. power). Investigating these connections can also reveal issues (e.g. power) that cause key actors (e.g. CFO) to limit their activities in the report's production and increase those of new actors (e.g. CEO).

Strathern (1996, cited in McLean and Hassard, 2004, p. 499) suggests that “this is essentially a question of where and when to ‘cut the network’. It involves a continual process of deciding which actors to follow and how to represent them.” In this research, following the actors stopped when the production of the report was completed and sent for printing. Therefore, where to cut the network has not been an issue in this research.

5.5 Ethical Considerations

Ethical principles are applied to protect the participants’ rights and to guide the researcher’s conduct in the field. Some disciplines require research proposals to pass through ethical committees to ensure the research is not only sensitive to human ‘subjects’ but also suitable for the research question (e.g. chosen methodology) (Somekh and Lewin, 2011). Saunders et al. (2012) identify eight ethical principles: ensure integrity and objectivity; respect for others; no harm to participants; protect vulnerable people; avoid invasions of privacy, adhere to the voluntary nature of participation; offer the right to withdraw, and get informed consent along with confidentiality and anonymous data.

Ethical approval for this research was obtained from the University on 18 January 2013. The researcher addressed the above mentioned ethical principles when obtaining ethical approval. The following are some major considerations taken to comply with the above mentioned ethical principles.

Recruitment within the organisation was carried out purely on a volunteer basis so each participant decided whether to participate in the research or not. First, the researcher obtained permission from ABC bank to conduct the research and individual participants were identified based on their role(s) and responsibilities in the production process of the social and environmental accounts. The researcher obtained consent from every interviewee before conducting the interviews.

External participants were identified through the selected organisation’s data gathering process. Permission was obtained from the organisations before data gathering and individual consent was obtained before the interviews, for which a Plain Language Statement was provided.

The researcher issued four types of plain language statements for each type of participant: internal interview, external interview, principal observation and incidental observation. Separate statements were issued because of the differences involved in the data collection methods and to make it easy for specific participants to understand their involvement.

These and consent forms were provided in both Sinhala and English. Corrections of the Sinhala forms were verified by the subordinate in the University of Glasgow.

The information collected has been kept strictly confidential (such as name, address, etc.). The selected organisations' names have not been disclosed though the role (position) of each participant has, with permission. If any participant did not want to disclose their role (position) in the organisation, this information would be anonymised throughout the research but this was never requested. Participants were identified under a fictitious name/a pseudonym and any information about or from them has their name and address removed. Direct quotes have been used with specific, written permission only. Data was, however, collected in field notes (during observations) using real names but during the writing up of the formal notes (second stage) participant were identified under a fictitious name (pseudonym). These documents are in the appendix for further reading: plain language statements, observation performa and informed consent forms.

Document reviews were done first by identifying the relevant documents to review such as internal memos, organisational charts, floor charts, internal reports, pictures, letters, policy documents, press releases, annual reports, websites, advertisements, etc. However, access was not granted for some documents and conversations such as meeting minutes, relevant email communications (e.g. with external consultants), etc.

Permission was obtained from the authorised people to gain access to the relevant documents and, with permission, relevant details from documents were recorded using a photocopy, scanner, photograph or writing. The personal smartphone was used to take pictures and scan the documents. A notebook was used to take down notes. A document review record was updated and the information gathered from the documents reviewed on the same day. Data (e.g. scanned documents) has been stored in the researcher's personal laptop with access available by password only and field notes (e.g. photocopied documents and notes) were stored securely in a personal locked file cabinet during the data gathering period. On completion of the data gathering process, data was stored on University computers with access to files available by password only while field notes and photocopied documents have been stored in University locked filed cabinets. For long-term research purposes, formal notes will be kept after the PhD on a personal computer with access available by password only and will be stored in a locked personal file cabinet. Field notes, photocopied, photographs and scanned documents will be destroyed at the end of the researcher's PhD studies. Formal notes will not be destroyed on completion the PhD.

5.6 Data Analysis

Generally, quantitative analysis has clear rules and procedures for analysing data, while qualitative analysis does not. Therefore, approaches to analysing qualitative data vary in terms of basic epistemological assumptions about the nature of qualitative enquiry and the status of researchers' accounts. The quantitative and qualitative analysis also differ across traditions in terms of the focus and aims of the analytical process. Qualitative analysis includes ethnographic accounts, life histories, narrative analysis, content analysis, conversation analysis, discourse analysis, grounded theory, thematic analysis, etc. (Ritchie et al., 2013).

5.6.1 Callon's Four Moments of Translation

Callon's four moments of translation provided an analytical framework for examining the production processes and identify any data replication to understand the similarities and differences between such processes but also the way sustainability reporting networks get assembled within the same case study. In addition, Callon's four moments of 'translation' was employed to provide a better understanding of the actors and their activities during the production process throughout different stages of the translation. This model was also useful to examine the assembly process of the sustainability reporting actor-network in the production process. Furthermore, this model helped to make the network clearer and trace the actors and their agencies more precisely. The four moments of translation recognised the attempts by the key actors to impose themselves and their definition on others:

Sustainability Reports: Production Process

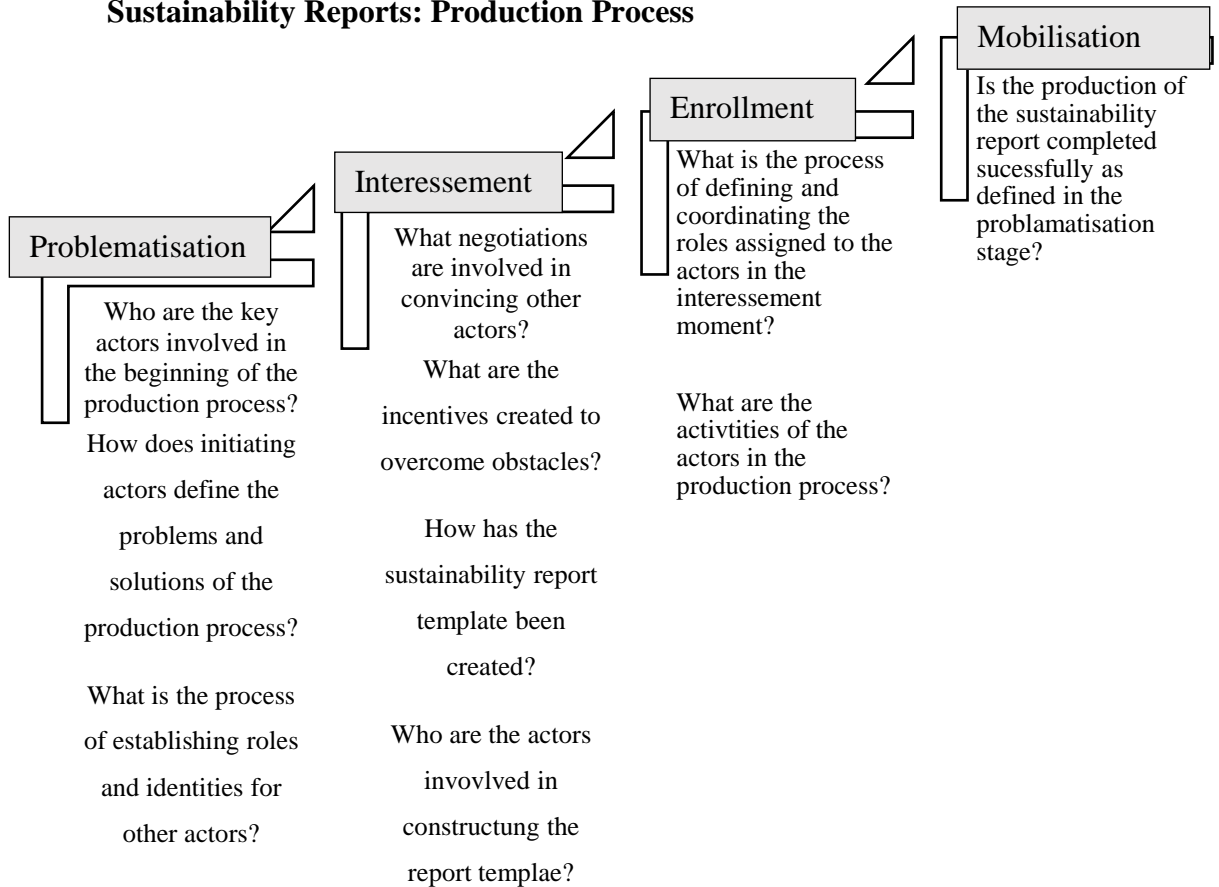


Figure 5.4 Data Analysis Using Callon's Four Moments

5.6.1.1 Problematisation

At this stage, the key actors sought to become central to other actors in the production process “by defining the nature and the problems of the latter and then suggesting that these would be resolved if the actors negotiated the ‘obligatory passage point’ for the [social and environmental accounts production process]” (Callon, 1986, p. 196).

First, organising the data began with identifying the status of sustainability reporting at ABC bank before the production of each social and environmental accounts to identify the issues key actors had during this time. Secondly, organising the data began based on annual report committee meeting process. The assembling of the actor-network begins with the annual report committee meeting in the ABC bank. The meeting begins with the initiating actors defining the issues related to the production of the social and environmental accounts in each year during the meeting. Then, identifying the relevant actors was been done by the initiating actors in the network while discussing the production process of the social and environmental accounts. These discussions (e.g. 2012 and 2013 annual report committee meeting) identified relevant actors involved in defining

an obligatory passage point (e.g. produce the social and environmental accounts in-house or outsourced). “The obligatory passage point refers to a situation or process which is specified by the key actors that all the relevant actors can achieve a shared focus in successfully pursuing the interests attributed to them” (Sarker et al., 2006, p. 54). This involved discussion to achieve a shared focus and agreement on the production process of the social and environmental accounts. The discussions defined an obligatory passage point to produce the social and environmental accounts where all the relevant actors agree and have passed through OPP, even though they must compromise their own interests.

5.6.1.2 Interessement

The second moment of translation is ‘interessement’. This involves a series of processes by which the key actors “sought to lock the other actors into the roles that had been proposed for them” in the social and environmental accounts production process (Callon, 1986, p. 196).

The interessement moment of the translation involved constructing the social and environmental accounts template, which was done by convincing other actors that the interests defined by the initiators are in fact in line with their own interests. It involved defining the roles and aligning the interests of other actors in the production process. During the social and environmental accounts template construction, defining the roles involved outlining the actors’ activities in the production. The initiators’ interests were a key element in selecting the actors involved in the production process and defining their role(s) and activities. Continual negotiations, meetings and discussions were conducted throughout the interessement moment to develop the social and environmental accounts template and inscribe the interests of the actors involved in the production process. These negotiations were vital in enrolling the actors to the sustainability reporting process. In other words, the interessement moment shows the enrolment of the actors to the sustainability reporting network through the construction of social and environmental accounts temple. At the end of the interessement moment, the social and environmental accounts template construction was completed so all actors had defined roles and activities in the production of the social and environmental accounts. This helped to ensure the actors will carry out their activities as defined in the report template.

5.6.1.3 Enrolment

The third moment of translation occurred in the sustainability reporting network once the interessement moment was successful as the actors were enrolled in the sustainability reporting network through the roles the template defined. The template assigned

responsibilities and defined key roles to all the actors involved in the production of the social and environmental accounts. This third moment of the translation identified the actors' activities in producing the report. It subsequently helped in assessing whether actors conducted their activities as defined in the social and environmental accounts template. Actors who opposed or supported these were clearly visible in this phase. Although they were visible throughout, the third moment of translation particularly showed this through their corporation.

Enrolment identified the actors and their associations with the production of the social and environmental accounts. To provide a better account of the actors in this process, the actors are separately discussed through their activities (refer chapter 8.3.3 and 10.3.3). Therefore, for example, regarding an outsource company, the enrolment stage detailed all their activities carried out by them in the production process. Thus, it provided a clear account of the actors, their association with the production and the activities they carried out in the production process.

5.6.1.4 Mobilisation

The fourth moment of translation, 'mobilisation', was achieved when the production of the social and environmental accounts was completed successfully as defined by the social and environmental accounts template. Many actors engaged in the production process performed and accepted their roles as defined by the social and environmental accounts template. The translation is successful when the production of the social and environmental accounts has achieved its primary objective and in this case the 2012 social and environmental accounts been a centralised process and 2013 social and environmental accounts been a decentralised process. Mobilisation concerns the set of methods the key actors use to ensure that the spokespersons for the social and environmental accounts production represent the production process and do not betray the initiators' interests.

As Fenwick and Edward (2012, p. xiii) stated: "The critiques have centered on the problematic application of Callon's ideas as a fixed model, which tend to distort the complexity it was intended to liberate." However, this research employed Callon's four moments of translation to reveal how sustainability reporting networks get assembled and reassembled through producing the social and environmental accounts.

This research's findings are presented in two separate chapters (refer chapter 9 and 11) but as a continuing story of sustainability reporting from ABC bank. The first and second set of the themes identified in the previous stage confirms the themes 'work' in relation to

coded extracts and the full data set regarding the production of the 2012 and 2013 social and environmental accounts. In addition, defining the themes confirmed that each theme tells a story of the data and how each theme fits into the overall story. For example, the first set of themes identified tells the story of the translation of the 2012 sustainability reporting network. Each theme tells the story of sustainability reporting and the problematisation, interestment, enrolment and mobilisation of sustainability reporting in ABC Bank. This shows how the first set of themes fit the production of 2012 social and environmental accounts in the bank.

5.6.2 Document Reviews

5.6.2.1 Stage One

An interview questions template (Appendix 2) was prepared to collect data regarding the production of the bank's 2011 social and environmental accounts. This template was prepared after an in-depth analysis of the 2011 social and environmental accounts. A separate template (Appendix 5) and interview questions template (Appendix 3) were designed to collect data to produce the 2012 social and environmental accounts. This second template was designed based on the draft 2012 social and environmental accounts and a review of the 2011 social and environmental accounts template. Data collection for the 2012 social and environmental accounts helped identify significant non-human actors in the production process. Therefore, for the 2012 social and environmental accounts a review of internal and external documents was conducted, which helped understand their role in shaping the sustainability information in the production of the report. The internal document reviews included the ABC Bank Sustainability Policy, ABC Bank Stakeholder Engagement/Communication Policy, ABC Bank Environment Policy, ABC Bank Community Policy, Sustainability Governance, Customer Charter, ABC Bank Quality Policy, ABC Bank Human Resources Policy and Staff Code of Conduct. These documents gave insights into the role of the policies in sustainability reporting and ABC bank's sustainability practices.

The external document reviews included the Code of Best Practice on Corporate Governance in 2008, Central Bank Report 2012, The Central Bank of Sri Lanka directives, the listing rules of the Colombo Stock Exchange (CSE), Standards and Initiatives of the Ministries, The ABC Act (anonymised as ABC Act), The Finance Act, Banking Act, Companies Act and SEC Act. This helped understand government ministries role in ABC bank's sustainability reporting and its regulatory framework. Reviewing AA1000

Accountability Principles and Standards and G3.1 GRI guidelines helped understand their role in shaping sustainability information in the production of the report.

In the writing up period, the content of the 2012 social and environmental accounts was analysed to confirm and verify the data that emerged from the interviews. A separate template was constructed for both sustainability reports separately. The template constructed (Appendix 5) for the 2012 section was prepared based on the interviews, internal and external documents, and the 2012 sustainability review.

The 2012 template (Appendix 5) has these subheadings:

- Content of the report
- Written/Prepared by
- Complied with and ideas shaped by
- Information provided by
- Notes.

This template helped the researcher carefully examine all the information, pictures, diagrams, etc. presented in the report and to trace and identify the actors but also their activities, associations and negotiations. Although this did not deliver a detailed description of the production process or of actors' interests, resistances, controversies, etc., it provided a snapshot of the production process for the 2012 social and environmental accounts in terms of identifying key human and non-human actors, intermediaries and mediators but also their associations with the report. This template was reviewed alongside the writing up of the findings on the 2012 social and environmental accounts production process.

Finally, newspaper articles were reviewed to learn more about the awards and achievements of ABC bank regarding sustainability reporting and to confirm the awards listed in the social and environmental accounts.

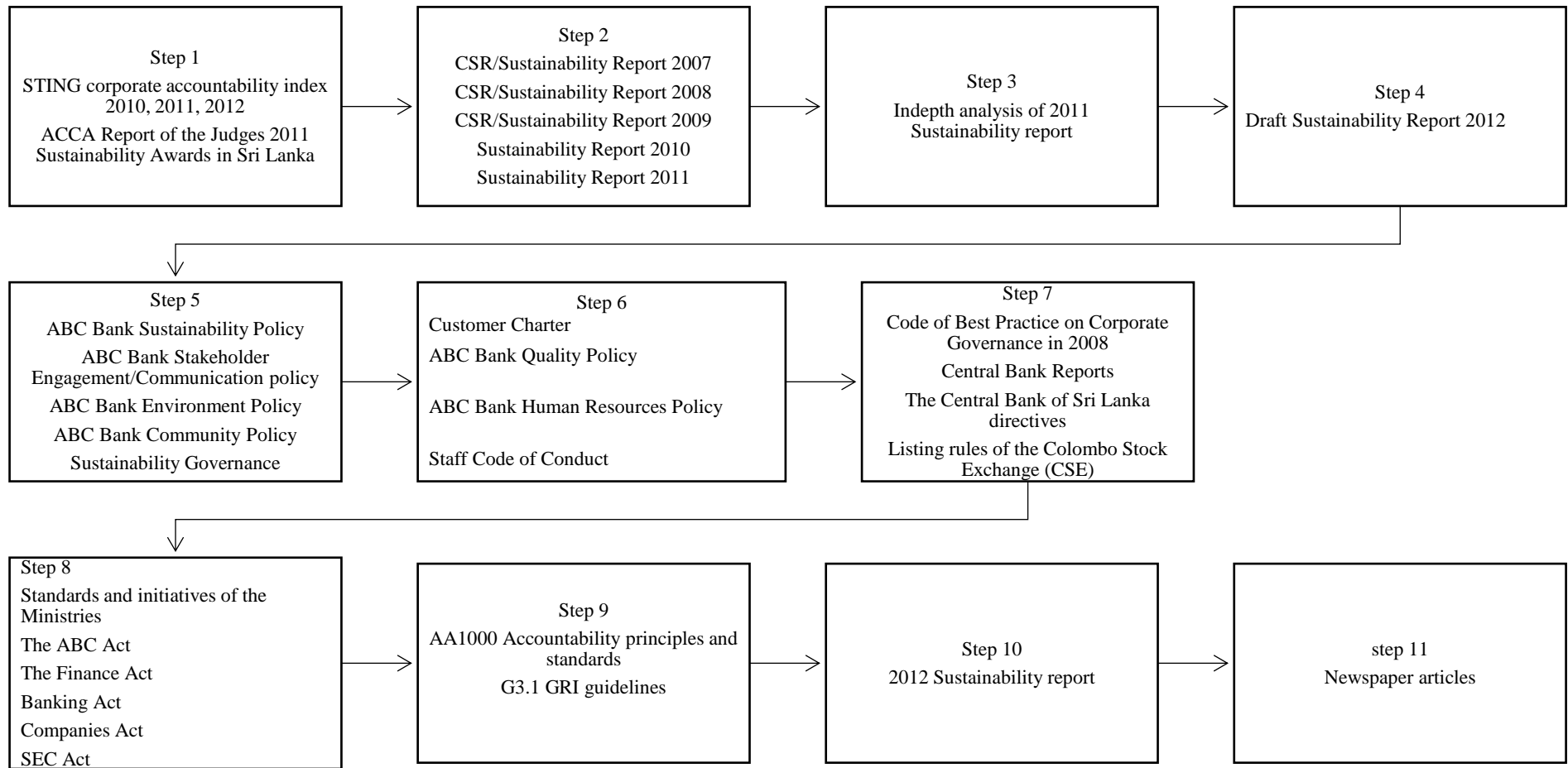


Figure 5.5 The Process for Document Reviews in Stage One

5.6.2.2 Stage Two

The document review in the second stage of data collection began by reviewing the STING Corporate Accountability Index 2013. This helped to understand ABC bank's 2012 social and environmental accounts performance and identify other organisations that produced comprehensive social and environmental accounts (e.g., DIMO Aitken Spence etc.). A review of G4 GRI guidelines before the data collection helped identify changes in the updated GRI guidelines (e.g. G4 GRI guidelines included an implementation manual).

A review of internal documents such as Sustainability Policy, ABC Bank Stakeholder Engagement/Communication Policy, ABC Bank Environment Policy, ABC Bank Community Policy, Sustainability Governance, Customer Charter, ABC Bank Quality Policy, ABC Bank Human Resources Policy, Staff Code of Conduct and Contribution to banks consolidation were to identify any changes to ABC bank's internal policies.

The third interview template (Appendix 4) was prepared based on the 2013 draft social and environmental accounts. It was used to collect data from the spokesperson – Manager PP of ABC bank. A review of external documents such as Code of Best Practice on Corporate Governance in 2013, Central Bank Reports, The Central Bank of Sri Lanka directives, listing rules of the Colombo Stock Exchange (CSE) Standards and Initiatives of the Ministries, The ABC Act, The Finance Act, Banking Act, Companies Act and SEC Act was conducted to understand new developments and changes in the regulatory framework of ABC bank (e.g. the amendments to the ABC Act 2011 has broadened the business operations of the ABC bank) and changes in the Standards and Initiatives of the Ministries.

A template (Appendix 6) was constructed based on the 2013 social and environmental accounts of the bank. This template was reviewed numerous times alongside the writing up of the production of the 2013 report. Similar to the 2012 template, the 2013 template also provided a snapshot of the production of the 2013 social and environmental accounts in terms of identifying key human and non-human actors, intermediaries and mediators but also their associations with the report. The 2013 template had an additional column compared to the 2012 template: a differences column to note the differences made during the production of the 2013 social and environmental accounts compared with the previous year (e.g. the new roles of CEO, outsource company, PA to board secretary etc.).

The 2013 template (Appendix 6) has these subheadings:

- Content of the report
- Written/Prepared by
- Decided by
- Complied with and ideas shaped by
- Information provided by.
- Differences
- Notes.

Similarly, this template does not provide detailed information about actors' interests, matters of concern, resistances, power struggles or controversies. These aspects are presented in the analysis of the production process of the 2013 social and environmental accounts (see chapter 10).

Finally, newspaper articles were reviewed to learn whether the expected awards and achievements of ABC bank regarding 2013 social and environmental accounts have been able to win.

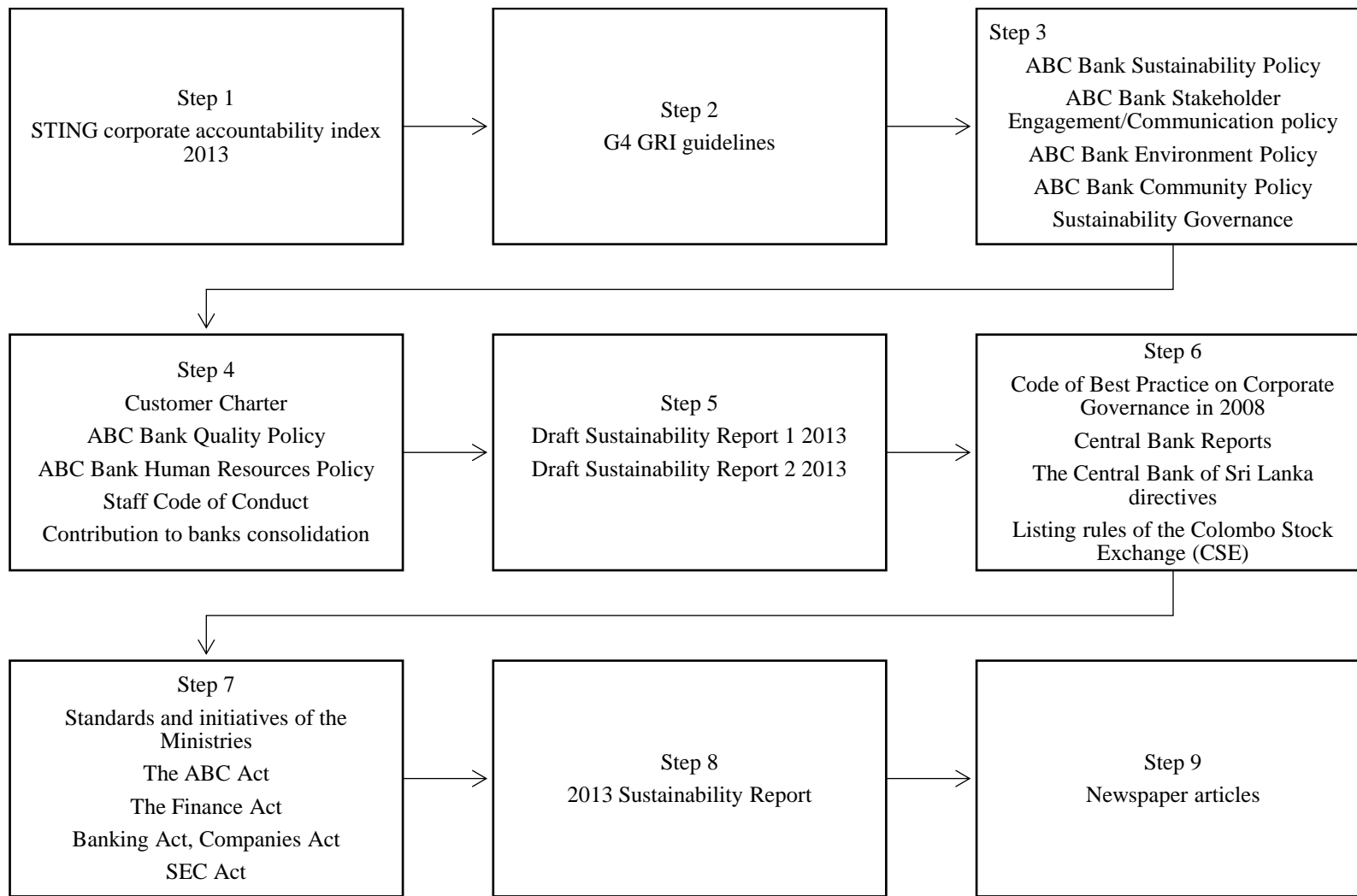


Figure 5.6 The Process for Document Reviews in Stage Two

5.6.3 Preparing Interviews for Analysis

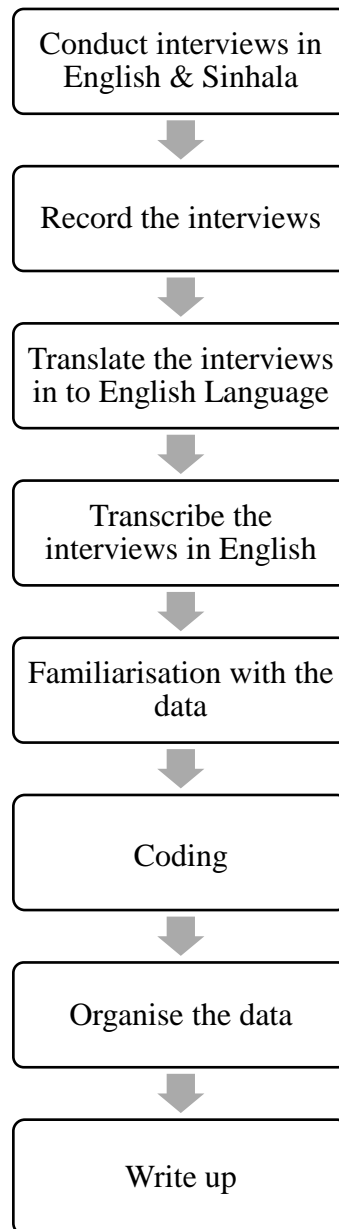


Figure 5.7 Interview Analysis Process

Data analysis began by translating the seven interviews conducted in Sinhala to English. These were with two research participants (one had six interviews, the other one). Field notes were taken in the English language during the interview. Thus, personal notes were helpful in these translations. The data analysis was guided by Callon's four moments of translation to make the network clearer first and then explore the failures and betrayals.

In this case study, I followed Callon's four-stage model, incorporating the research question (What is the composition of the actor-network that produces the social and environmental accounts, and how was it assembled and reassembled) and the theory (ANT). Codes (actors, associations, resistances, negotiations, actors' activities, interests,

etc.) and themes (problematization, interestment, enrolment and mobilisation) have been identified based on ANT.

The analysis of the content of the social and environmental account was an ongoing process from the beginning of data collection. First, the previous five years' annual reports and social and environmental accounts (2007–2011) were analysed to understand ABC bank's sustainability reporting and organisational background. Secondly, the content of the 2011 social and environmental accounts was analysed to develop the interview template and interview questions for data related to this social and environmental accounts. Thirdly, the content of the 2012 social and environmental accounts was analysed to develop the interview template and interview questions for data related to this social and environmental accounts. Fourthly, the content of the 2013 social and environmental accounts was analysed to develop the interview template and interview questions for data related to this social and environmental accounts.

The first stage of the data analysis was familiarisation with the data – a common phase of qualitative analysis and a key stage of data analysis. Becoming familiar with the data allows researchers to progress to the next stages of data analysis with much assurance. Familiarisation with the data began with listening to the audio-recorded interview data before transcribing the interviews. Familiarisation facilitated the transcribing process and it was easy to understand the questions and answers. Interviews were categorised based on the actors' strong and weak associations, which were identified on listening to this audio-recorded data. A total of 44 interviews were conducted regarding the production process of 2011, 2012 and 2013 social and environmental accounts. These interviews were divided into two categories as strong or weak associations. Eighteen interviews were from six interviewees deemed key actors in the production process and thus had a strong association with the process. Folders were created and named based on the interviewee's position so each interviewee has their own folder and the audio-recorded data was given a number (of the interview) for each interviewee (e.g. CFO 1, CFO 2 etc.).

The second category was for those with weak associations with the production of the social and environmental accounts. It was for the remaining 26 interviews (from 19 interviewees) and their data was transcribed and renamed as above. The main criteria for classification (strong and weak association of the actors) were made during each interview and by listening to the audio-recorded data. This enabled reduced the time spent on categorising the interviews in the data analysis process and made the categorisation more effective because it provided a brief picture of the actor-network.

I identified 18 interviews from strong associations category as significant for transcribing first. The process began with eight interviews conducted with the CFO in 2013 and 2014. Followed by transcribing, the interviews were carried out with the Chief Manager BDM and Chief Internal Auditor. The first 18 interviews were selected from six key actors. Many key actors in ABC bank were interviewed because ANT methodology suggests following actors showing strong association with the social and environmental accounts – in this case, the 2012 and 2013 social and environmental accounts production process, as shown through these actors' activities and associations. Most non-human actors were identified by analysing the social and environmental accounts and through the interviews. Their participation in the production process was confirmed during the interviews and through document reviews such as newspaper articles, draft reports, etc.

I conducted two or more interviews with each of these key actors to understand the production process, the bank's sustainability reporting, the organisation's background, these actors' association with the production of the report and each other, their activities, etc. The strong associations of these actors with the production of the report and each other were vital in identifying which interviews to transcribe in the first stage. The second stage of transcribing interviews was carried out with the remaining 26 interviews. The 26 interviews were from 19 actors. A single interview was carried out with most participants and two interviews or more were carried out with the Board Secretary, President of the Union and Manager Technical.

Transcribing the interviews were done in English using Wavepad Sound Editor software. The interviews were imported into the software from the folders categorised according to their strong or weak association with the production of the report. Transcribing the 44 interviews took place from August 2014 to January 2015. Most interviews each lasted between 45 minutes to one hour. Transcribing a one-hour long interview took about seven to eight hours. The transcribed data noted participants' positions and used a fictional name for each selected organisation. These names have not been disclosed in this research but each participant's role (position) within the organisation has been, with permission, though if any participant did not want this it would have been kept anonymous (anonymised samples or data). Participants were identified under a fictitious name (the subject being referred to by a pseudonym) and any information about them has their name and address removed for anonymity purposes.

Familiarisation with the data continued while transcribing the interviews. The interview scripts were read and re-read several times for this purpose and to understand the

production process. The second stage of data analysis began with coding, which is also a common element in many qualitative research analyses. Data coding proceeded commensurate with the research question about what is the composition of the actor-network that produces the social and environmental accounts, and how was it assembled and reassembled. The data was analysed manually by transcripts being read and re-read numerous times.

The first step of the analysis was to read each transcript thoroughly at least twice, including the field notes taken during the interviews. While reading each transcript, I wrote down key codes relevant to the research question and objectives (e.g. actors, activities, interests etc.) in the right-hand margin, adding another column. During the initial readings of the two spokespersons' interview transcripts, I paid close attention to the production process and the actors' association with it. The first coding stage began with the interviews of the two spokespersons of the 2012 and 2013 reporting networks. Their ten interviews were used to learn more about the production process of the social and environmental accounts, the spokespersons' and other actors' associations with the production process of the report and each other, and actors' activities in the production process. This coding was undertaken based on the research question (recognise human and non-human elements, the social and environmental accounts production process, etc.) and the ANT perspective (actors, associations, resistances, negotiations, actors' activities, etc.).

The second stage of coding involved coding the remaining 34 interviews of other actors to confirm the data extracted from the first stage of coding but also understand these actors' perspectives in producing the social and environmental accounts, the spokespersons' and other actors' associations with producing the report and each other, other actors involved in the production and all actors' activities in the production process. This enabled the researcher to fill gaps and collect further information. In addition, re-reading all 44 transcripts helped to generate additional codes such as for actors' interests, resistances, controversies and negotiations. I also tried to capture the attitudes and perceptions of interviewees in relation to sustainability and sustainability reporting, subsequently incorporating them into my analysis when describing the context of the main themes (refer chapter 10.3.1).

The data analysis was an iterative and cyclical process, initially looking at the production process, actors, and activities and associations before then looking at actors' interests, resistances, negotiations, controversies, etc. to theorise the codes. For each interview, a new column was added following repeated reading of the data.

Themes relevant to the research question, theoretical background of the research, and the 2012 and 2013 social and environmental accounts were identified (i.e. problematisation, identification of the relevant actors, obligatory passage point, interessement, enrolment and mobilisation) using ANT. These themes reveal how a network was constructed and how it operated in producing the social and environmental accounts in the two consecutive years. Callon's (1986) four moments of translation was employed to identify a meaningful pattern (e.g. centralised translation and decentralised translation) in the data.

The final stage, writing up, is an integral element of the analytic process in qualitative research. The writing up stage involves conveying the analytic narrative and "data extracts to tell the reader a coherent and meaningful story about data and contextualising it in relation to existing literature" (Braun & Clarke, 2006, p. 122). The writing up of this research obviously focuses on the production of the social and environmental accounts. The overall story of the arrival, assembling and reassembling of the sustainability reporting network is written in three chapters (refer chapter 7,8 and 10). Translation of sustainability reporting is focused on the production of the social and environmental accounts and written central to the production of 2012 social and environmental accounts and 2013 social and environmental accounts.

5.7 Conclusion

This chapter contributes to the thesis in two ways. Firstly, this chapter demonstrates the full application of an ANT research approach in data collection and analysis. Secondly, this chapter demonstrates the critical application of ANT. This chapter address ANT accounts production limitations in data collection and analysis and the way in which they have been overcome. This chapter goes beyond the critiques of Whittle and Spicer (2008) (see chapter 3.4) and discussed the ANT accounts production limitations and critiques. Therefore, this chapter demonstrates that the application of ANT as a research approach in particular case of SEA production is critical. The next chapter introduces the ABC case study and provides detail background of the case study before beginning the data analysis. The background of the ABC bank case study is significant to understand the actors, their associations and interests. Therefore, next chapter discusses the incorporation, ownership, organisation structure, banking services, business model, product portfolio, governance structure and risk management framework of the ABC bank. Next chapter aims to identify several key actors and their background to understand their activities in the data analysis chapters and to understand their association to the SEA production process.

Chapter 6: Description of the Fieldwork

6.1 Introduction

The two main purposes of this chapter are providing a background of the ABC bank case study and identifying the key actors of the ABC bank. This helps to understand the production of social and environmental accounts of the ABC bank better (in analysis chapters) and provide background to the key actors in the production. Therefore, this chapter provides the background to the overall story of social and environmental accounts assembling and reassembling in ABC bank case study.

The structure of this chapter is as follows. Section 6.2 discusses the incorporation of the bank and provide details of key milestones in the development of the bank. This chapter then proceeds (section 6.3) to explain the ownership of the bank. As a semi-government bank this section discusses the Sri Lankan government's influence over bank's operations. Section 6.4 presents the organisational structure of the bank. This section illustrates the key human actors in the production of social and environmental accounts in the bank. Understanding their positions in the organisation structure is important to identify their role and activities in the SEA production. Next, section 6.5 presents the banking services and business model of the bank. The main banking services (providing housing finance) and the target market (lower and middle-income population) provide the foundation for the SEA production in the ABC bank. Section 6.6 examines the diversified product portfolio of the bank. This section explores the changes in the product portfolio of the ABC bank. The final section (section 6.7) present the government structure and risk management framework of the bank. This section reveals several key non-human actors in the bank and their association with the ABC bank.

6.2 Incorporation

ABC Bank was incorporated in 2000 by the Sri Lankan government (see figure 6.1) to provide housing finance and related services within the operation set out in the ABC Act. ABC Bank was initially established in 1984 as a Building Society (see figure 6.1) and later converted to a Public Corporation under the provision of the ABC Act No. 07 of 1997. In 2003, the bank obtained the status of a Licensed Specialised Bank (LSB) under the Housing Development Finance Corporation amended Act No. 15 of 2003 (see figure 6.1) and No. 45 of 2011 (see figure 6.1). ABC bank was listed on the Colombo Stock Exchange (CSE) in 2005 (see figure 6.1). In 2016, it marked its 13th milestone as a Licensed

Specialised Bank since its incorporation and completed its 11th year since listing on the Colombo Stock Exchange.

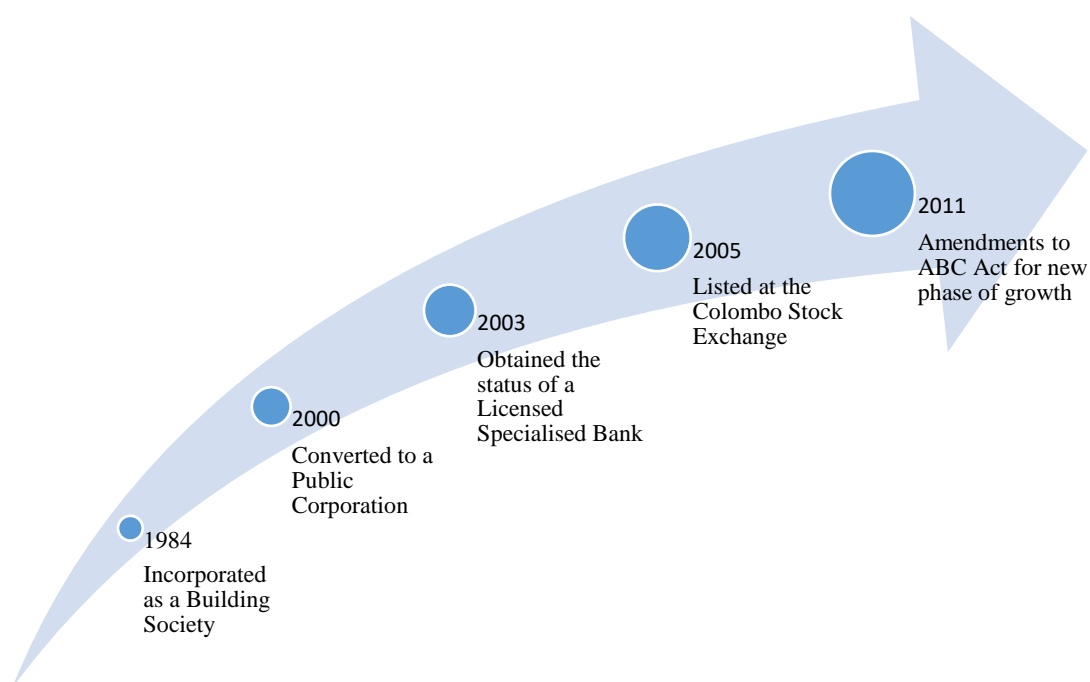


Figure 6.1 Development of ABC Bank (Source: Integrated Annual Report, 2014)

6.3 The Ownership of the Bank

The bank consists of private as well as government shareholders and the national development authority is the largest shareholder, owning 51 implements of the bank. The CEO described its ownership: “This is also a semi-government bank. This is 51% owned by the government and the national development authority and the rest is owned by a few private companies. We have a mixed board. The Board is also well represented with professionals and independent directors” (CEO1)

The five largest shareholders of ABC bank hold 90.80 per cent of shares (Integrated Annual Report, 2014). The Government of Sri Lanka holds approximately 51 per cent of shares, largely through the National Housing Development Authority (NHDA) with 49.73 per cent and the Urban Development Authority has 0.46 per cent and the Common Amenities Board has 0.46 implement ABC is the first state bank to implement an Employee Share Ownership Programme, which divested 5.40 implement of the bank’s ownership to the staff (Integrated Annual Report, 2013). The government being the largest shareholder directly influences the bank’s business operations, corporate planning, CEO appointments, Chairperson, Board of Directors, etc. Every year, the Sri Lankan government’s key priorities change the bank’s business operations.

The government has authorised us to apply for a banking licence from the central bank under the banking act. So, the banking act and central bank granted approval for us to carry out business but, in 2003, the central bank granted an approval for us to do banking that as existing business converted bank. Normally in Sri Lanka, any other liability company obtains approval from central bank then they must get approval from such a to start their banking business. In our case, the existing business was converted into a bank. Then we must follow the incorporation act [ABC ACT] and central bank regulations. In addition, this bank has a capital portion, as it has more than 51 up to now under government shareholders. Our main act [ABC Act] says the bank should be audited by the auditor general as our constitution under section 54 says that any government institution that has more than 51% of shares owned by the government should be audited by the auditor general. You must understand that our bank is a government bank. In addition, the central bank has published the banking act to supervise and monitor banking activities. Also, we must follow rules and regulations issued by the ministry of finance.

(Compliance Manager)

6.4 Organisational Structure

The Board of Directors is the highest decision-making body of the bank and comprises Independent, Non-Independent and Non-Executive Directors, as mandated by the Central Bank of Sri Lanka. The Board members represent various governmental institutions and ministries and have many years of experience in the public and private sectors. The Board is made up of nine Non-Executive Directors, out of whom three are Non-Independent and six are Independent Directors. Two Directors are women. ABC's management team comprises the Corporate Management, the Senior Management, the Regional Management and managers of branches. These able managers spearhead the ABC business per the bank's strategy and business plan (Integrated Annual Report, 2013).

As Figure 6.2 shows, the bank's Chairperson and Board of Directors have been appointed by the Sri Lankan government. The CEO of the bank directly reports to and is appointed by the bank's Chairperson and Board of Directors. Similar to the CEO, the Chief Internal Auditor and Board Secretary directly report to the Chairperson and Board of Directors. The CEO has been appointed through the usual recruitment procedure. The remaining Corporate Management comes under the responsibility of the bank's CEO. The Chairperson and the CEO are appointed in every four years.

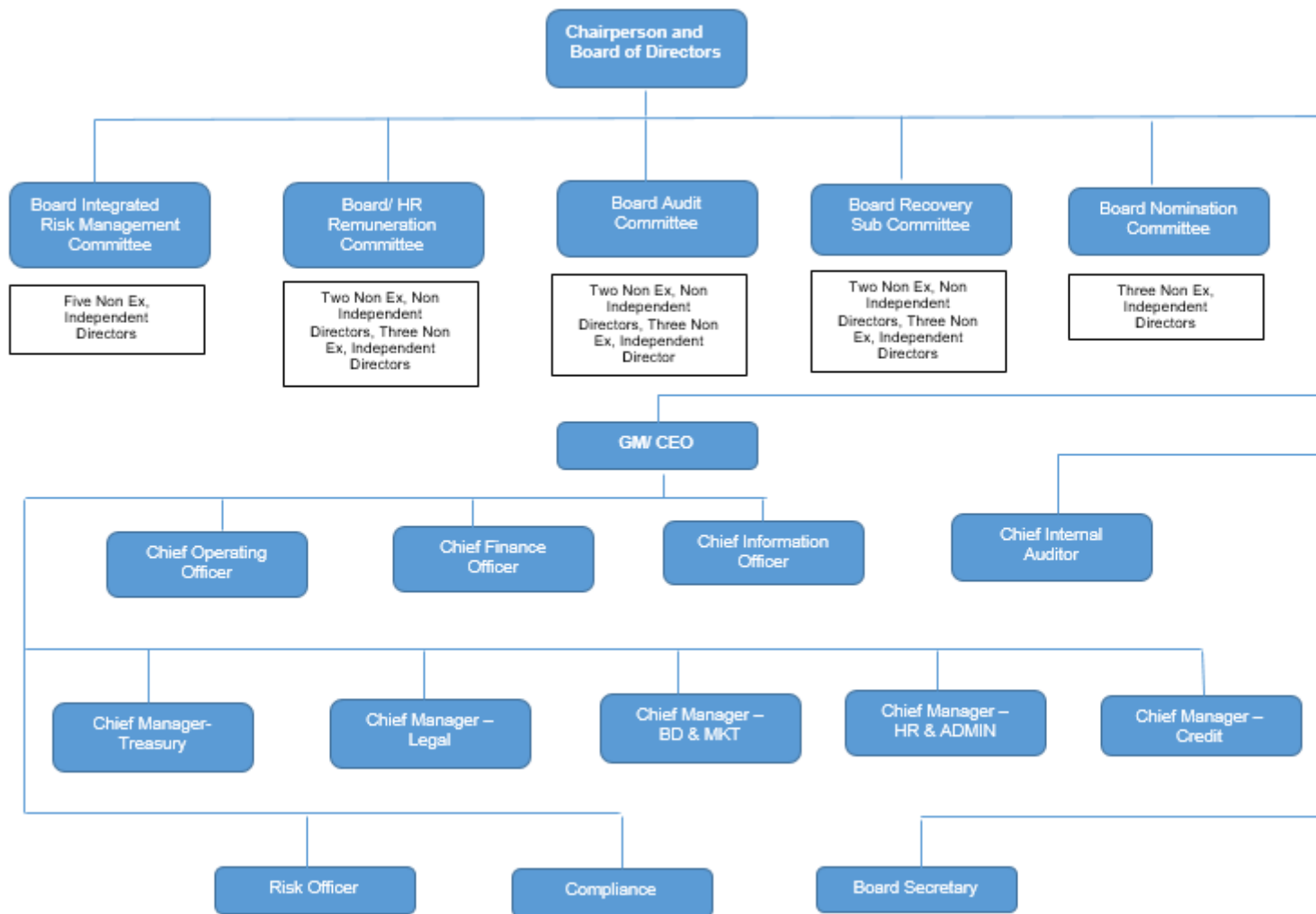


Figure 6.2 ABC bank's Organisational Structure
(Source: Integrated Annual Report, 2014)

6.5 Professional Banking Services and Sustainable Business Model of the Bank

ABC bank's operations are limited to Sri Lanka and its housing finance facilities are accessible to all socio-economic groups in the country. Over 70% of its loan portfolio has been channelled to the low- and middle-income segment, which represents 60% to 70% of the population. Consequently, ABC's core target market is the low and middle-income segment, which includes rural and urban populations.

ABC bank provides

financing for housing and housing development projects. The Bank provides various Deposit schemes, including regular savings accounts, children's savings accounts and generally fixed Deposit schemes for senior citizens. The products also include home loans, loans for members of the Employee Provident Fund, lifestyle loans, loans on personal guarantees, and housing loans against fixed deposits, as well as special loan schemes for pensioners.

(Integrated Annual Report, 2014, p. 34)

The passing of Act No. 45 in 2011 enabled the bank to

to diversify into other financial solutions, whilst keeping housing finance as [its] core business. The new flexibility enabled [the bank] to grow housing finance business further by linking it to other products. Thus, during the financial year 2014, [the bank has] devised innovative ideas to fashion products and solutions and made inroads into other financial segments, which helped [the bank's] profitability during the year. [ABC] Bank is now aligned with the government's vision to extend varied financial assistance to the bottom of the pyramid.

(Integrated Annual Report, 2014, p. 13)

Currently, the bank has diversified into investment products, deposits, lifestyle loans, education loans, leasing, SME credit, microfinance and gold loans, in addition to its traditional housing finance products. As a housing development bank, ABC bank's business model is directly associated with the social, economic and environmental dimensions in Sri Lanka. The Chief Manager Treasury elaborated:

[ABC bank] is a very reserved bank, we are serving the basic human need that is housing. Sustainability is a very important texture to [ABC bank] because we are providing [services to the] housing, development, construction. Then we must do a lot of things to the environment and in addition to the society.

(Chief Manager Treasury)

ABC bank's main target market is the country's low and middle-income groups, which includes rural and urban populations (Integrated Annual Report, 2013). The government, being the major stakeholder, has incorporated the bank to provide housing financial services to these groups. Therefore, many of the bank's products and services are designed to cater for the lower- and middle-income segment of the country. As the CFO described:

They have founded this bank through a Parliament (ABC) act with the primary objective of promoting financial services to these people. In Sri Lanka, almost 65% of people belong to lower- and middle-income people. So, our major strategies should focus on this segment. If we want to survive in this business but focus only high-income groups, then we won't survive. Almost 65% of the market belongs to that segment. Our focus should be them, and our bottom line is people. We must cater to society. But almost all the other banks are ignoring them.

(CFO 1)

Most lower-income people do not have any source documents to prove their income to obtain a loan from any financial institution in Sri Lanka. Therefore, ABC bank aims to provide banking services to the unbanked population in Sri Lanka. As the CFO argues:

Our core business is housing finance. Almost 65% of the Sri Lankan population come under lower and middle income. Out of that, 35% of people live on a daily wage. They don't have proper records for tracing income, bank accounts, nothing. If they want to get a loan, they don't have any source documents for proving their income. But, they might earn more than us. Why shouldn't we get involved, educating and empowering them?

(CFO)

Furthermore, ABC bank as a housing development bank has targeted a lucrative segment in the population where there is less competition and high profit earning potential.

When we concentrate on our population, there is a high-end category, middle-income category, and a lower-level category. The lower- and middle-range is 65% of the whole market. So, we must focus on the biggest portion of the market [...] There is big competition in the high-end market. The high-end market is a buyers' market but the lower- and middle-range income market is a sellers' market. So, from the sellers' market, we can get a better margin. There is a little competition because other competitors are not concentrating on this market. There are risk factors as well. Commercial banks and specialised banks are not contributing to the lower-level segment. The bottom line of the population, we must empower them to have a house. They are the larger segment of the population.

(CFO 1)

More specifically, ABC bank has mainly approached the 30% of the population who does not have a fixed income so are living on a daily wage. Carpenters, shopkeepers, merchants, etc. represent lower- and middle-income groups in Sri Lanka and most of them do not have a fixed income. Therefore, through their products and services ABC bank aims to have an impact on the lower level of the population in Sri Lanka;

See the social impact on helping them to take a loan [...] If they don't have a fixed income pattern, banks are not providing loans. Our ABC bank mainly approaches that segment. We are now specialised in this area – about how to analyse their credits.

(CFO)

6.6 Diversified Product Portfolio

ABC bank was first incorporated to serve the housing finance needs of lower- and middle-income groups of Sri Lanka. Therefore, the bank has previously limited its operations to this. However, the Housing Development Finance Corporation amended Act No. 45 of 2011 and this enabled ABC bank to expand its portfolio and broaden its operational scope into untapped markets in Sri Lanka. On expanding the business scope of the bank, the CFO stated:

ABC Bank is incorporated under the [ABC] parliament act. In 2011, this was amended. We can review [the ABC Act] again and get new amended act. Previously our business was limited to housing finance. Now the [ABC] act has given us more freedom to do other business, not only housing. Our ultimate objective is to serve housing needs better than we did before. As a housing bank, we can't just provide housing loans though. The competition is too high, so we can't survive by providing only housing loans. We need other sources of income to support the core business. The government understood this and amended things accordingly. Now we can diversify our portfolio but maintain housing as our core business. The government has changed the policy and given more scope to the operation. We should recognise the privilege that the government has given us.

(CFO)

In 2012, ABC bank introduced numerous products to the market and began to grow by operating within the leasing, microfinance, SME and education markets (Integrated Annual Report, 2013). The bank's CEO elaborated on the funding mismatch issue of the bank and how product diversification helped it make a profit while keeping its core business as housing finance:

We are a licensed specialised bank. Our core business is basically housing and housing-related products. So, when I took over the position [as CEO], the major challenges I saw related to being a housing bank. Also, we have a huge funding mismatch. In Sri Lanka, the deposit duration is very short term. People deposit money for one year or two years. But when they go for loans it is for fifteen years. The usual scenario for the bank is a funding mismatch. Our bottom line is not very good, so I thought we should make little changes to our business model. I thought it is not possible to grow by doing only housing. So, I introduced new products like microfinance, educational loans, small business loans, SME loans, leasing and similar things. Because, when we come to our housing-loan customers, they are lower and middle-income people. We are a bank serving these people. There are enough banks that cater to high-end markets like HSBC, large commercial banks and so on. We cater to the grassroots level and we have 33 branch networks, which are scattered all over the island. This is the reason why we did microfinance and SME loans, etc. while still doing housing finance.

(CEO 1)

Such diversification has enabled ABC bank to cater to the people's growing needs by providing not only affordable housing finance but also other value-added services for economic empowerment and quality of life.

6.7 The Governance Structure and Risk Management of ABC Bank

REGULATORY FRAMEWORK

- The ABC Act
- The Finance Act
- The Central Bank of Sri Lanka directives
- Listing rules of the Colombo Stock Exchange (CSE)
- Banking Act
- Companies Act
- SEC Act

CODES OF BEST PRACTICE

- Corporate governance of the Institute of Chartered Accountants of Sri Lanka and CSE
- Standards and codes of conduct of the banking and housing industries
- International Accounting and Financial Reporting Standards
- The Universal Declaration of Human Rights (UDHR),
- Standards and initiatives of the Ministry of Finance, Ministry of Housing Construction and Common Amenities, Urban Development Authority, Local Authorities, Road Development Authority (RDA) and The Central Environment Authority.

Figure 6.3 The Governance Structure and Risk Management of ABC Bank
Source: (Integrated Annual Report, 2013)

ABC bank respects externally developed economic, environmental and social charters, principles or other initiatives that are directly or indirectly relevant to the bank's core business or operation. These and the codes and best practices referred to herein have been used as a point of reference by ABC bank to develop internal policies, new products and services, and economic, environmental and social risk control/management approaches (Integrated Annual Report, 2012).

Those are the main organisations [Figure 6.3] we are dealing with. Other than that, there are lots of initiatives, guidelines and directions which we must follow as good corporate citizens. There are also the new institutional bodies you must deal with in your day-to-day operations. Some may be statutory deviations, some may be social bodies, and we must recognise their code of ethics and the code of conduct regarding the internal operations of banks. Accounting standard is another thing we must follow. We are dealing with them. When we come to the Institute of CBSL (Central Bank of Sri Lanka), there is a regulator. We must deal with them. We must comply with all their regulations and directions.

(CFO)

In addition, ABC bank has been awarded and has obtained membership of several organisations with which it must comply regarding their policies, best practices, ethics, membership rules, etc. (Integrated Annual report, 2012).

ABC Bank was incorporated in Sri Lanka as a Building Society in 1984 under section 11 of the National Housing Act of 1956. It was subsequently converted to a corporation under the Housing Development Finance Corporation of Sri Lanka Act. No. 7 of 1997 (Figure 6.3) and obtained the status of a specialised bank under the Housing Development Finance Corporation of Sri Lanka (Amendment) Act No. 15 of 2003 and the amended act No. 45 of 2011, which authorised to apply activities of schedule IV of Banking Act No. 30 of 1980 (Figure 6.3) with amendments thereafter. (Integrated Annual report, 2012)

ABC Bank complies directly with the constitutional boundaries under the provisions of the ABC Act (Figure 6.3) and the Finance Act (Figure 6.3), the regulatory boundaries of the Central Bank of Sri Lanka (Figure 6.3) and the listing rules of the Colombo Stock Exchange (CSE) (Figure 6.3). Furthermore, ABC Bank is under the purview of the Ministry of Finance and Planning (Figure 6.3). As the Compliance Officer described, "Banks are regulated by the central bank. The central bank is a regulator, while Colombo Stock Exchange has regulated some of our activities, standards, and codes of conduct for the banking and housing industries."

The bank's Board of Directors takes necessary measures to maintain effective relationships with the aforesaid regulatory authorities. The bank's Board of Directors consists of the Independent, Non-Independent and Non-Executive Directors as mandated by the Central Bank of Sri Lanka (Figure 6.3) who represent various governmental institutions and ministries such as the Ministry of Construction Common Amenities and Housings (Figure 6.3), the Ministry of Finance and Planning (Figure 6.3), the Department of Labour and the National Housing Authority (Figure 6.3). Two directors are public investors (Integrated Annual Report, 2012).

ABC bank's core economic responsibility is defined by the corporate objectives constituted by the ABC Act No. 07 of 1997, amended by Act No. 15 of 2003 (Figure 6.3). The activities (e.g. housing finance) of ABC Bank are further directed by the economic directives issued by the General Treasury (Figure 6.3) and the Central Bank of Sri Lanka (Figure 6.3) in line with the government's housing policy and its national and regional development initiatives (Integrated Annual Report, 2012).

ABC bank's customer approach is also governed by the regulatory directions issued by the Central Bank of Sri Lanka (Figure 6.3), the Colombo Stock Exchange (CSE) (Figure 6.3) and industry codes of best practices (Figure 6.3), ensuring fair and socially responsible banking. Moreover, ABC Bank must comply with the economic policy directives issued by the Ministry of Finance and Planning (Figure 6.3), being the founder and the principal shareholder. All these policies and directives guide the bank in conducting its business within the statutory scope of operation enacted by the ABC Act. ABC Bank's Supervision Department of the Central Bank monitors the implementation of policies and procedures, and its compliance with regulatory and statutory requirements and directions, internal controls and banking systems. The CFO argues:

We are bound by statutory requirements. Whatever your business, you must run it per the law and regulatory requirements. As a bank, we must comply with the central bank's regulations. Again, if we don't comply with the regulations they will cancel our licence and after that, we can't run the business. Other than these statutory and regulatory requirements, there are some social rules, ethics and best practices which must be respected.

(CFO)

The banks' Compliance Officer reviews operational compliance with rules and regulations presented in the governance network of ABC bank (Figure 6.3).

ABC bank also adheres to the requirements of the Finance Act (Figure 6.3), directions issued by the Central Bank of Sri Lanka (CBSL) (Figure 6.3), the listing rules of the Colombo Stock Exchange (CSE) (Figure 6.3) and the code of best governance practices issued jointly by the CSE and CA Sri Lanka (Figure 6.3) (Integrated Annual Report, 2012). As the board secretary elaborates:

Because we are a bank, we are governed under the central bank and because we are a listed company we are under CSE listing rules. With their (Central Bank) licence we are operating as a licensed specialised bank. It is like this: we are a bank; we are a licensed specialised bank as well. The Banking Act allows certain operations that we can do. According to the Banking Act schedule and if you look at our licence issued through the Central Bank, they specifically say we are empowered to do whatever the business under the ABC Act as well as the Banking Act schedule. Then all the specialised and commercial banks are regulated by the Central Bank. And, per the Banking Act, it says only a listed company can be a bank.

(Board Secretary)

ABC bank must follow numerous rules and regulations to carry out its business operations. As the Compliance Manager describes: “Mainly the 1971 finance act, ABC Incorporation Act, Recovery Act, Financial Transaction Reporting Act, Money Laundering Act, Bribery Act, SEC Act, ABC Act, Companies Act, etc. These are the rules and regulations that we have to follow.”

ABC bank also adheres to numerous standards and initiatives of government organisations. The condominium authority (Figure 6.3) is one of the main government authorities that shape the bank’s business operations.

The UN-Habitat (Figure 6.3) provides strategies and housing policies for the lower- and middle-income segment of the population. As the CFO illustrated: “They are the institution that promotes the housing sector mainly to the lower- and middle-income – or the economically weak – segment. They provide strategies and provide housing policy. So, normally we deal with them to get some ideas and information. Mainly habitat day agenda we implement with them.”

These standards, initiatives and principles are used as points of reference in preparing the bank’s internal policies, codes of conduct and operational targets (Integrated Annual Report, 2012). ABC bank voluntarily adheres to principles, standards and codes of conduct of the banking and housing industries, and the standards of the national and international institutions. It complies with external initiatives which measure social commitment and

responsibility, including labour, health, safety and environmental aspects (Integrated Report, 2012).

6.8 Conclusion

The contribution of this chapter to the overall thesis is it provides the background of the case study and the key actors in SEA production of the ABC bank. The understanding of the background of the case study and the key actors are significant to understand the SEA production and the controversies around the production process. This chapter provides significant insight to the actors, their associations and interests of the ABC bank. The background provided in this chapter helps to proceed to next chapter and begin the discussion of the arrival of SEA and rise of a one-man band.

The next chapter aims to discuss the development of social and environmental accounting of the ABC bank for the past 8 years. It also discusses the awards and recognition gained throughout the development of the SEA accounts and enrolment of different actors to the SEA actor-network. Next chapter mainly highlights the close association between Mr.X and SEA accounts production of the ABC bank.

Chapter 7: The Arrival of Social and Environmental Accounting and the Rise of the One-Man-Band

7.1 Introduction

The purpose of this chapter is to present the arrival and mobilisation of SEA and its development over the past 8 years. This chapter addresses how the present elements in the SEA network enrolled into the network. To understand the arrival and mobilisation of ABC bank's social and environmental accounting, this work traces the relationship between Mr X and SEA. In ABC bank, social and environmental accounting arrived through Mr X's relationships.

This chapter organised as follows. Section 7.2 presents the difficulty in tracing the historical social and environmental accounting actor-network and ANT critiques related to tracing historical actor-networks. The next section (section 7.3) shows how SEA arrived in the bank and how the bank has developed its social and environmental accounts and their production over the past 8 years. It also presents a timeline of its social and environmental accounts production. This section presents Mr X's relationship with ABC bank's sustainability reporting and the creation of the sustainability reporting network over the past 8 years. Section 7.3 also presents the time frame of key actors in ABC bank's SEA network.

7.2 Tracing the Historical SEA Actor-Network

Latour (2005) is interested in social processes but focuses on how the social is performed in the present, not the history of such processes. Nevertheless, a criticism of ANT is its failure to discuss "how things are constituted as a historical reality" (Durepos and Mills, 2012, p. 704). Latour (2005: 166) says social relations consist of "elements which are already in the situation coming from some other time, some other place [...]" but he neglects how elements were constituted in 'some other time'. Also, he fails to inform the "nature of the historicity of the elements (from 'some other time') that make up the present composition of the social" (Durepos and Mills, 2012, p. 704). As Durepos and Mills (2012, p. 705) argue, "Because of the lack of an explicit attempt to do history, no discussion of historiography features in extant ANT research." This leaves the job of understanding the 'history' or 'the past' as a task of the historian as opposed to sociologists of the social, which is the very difficult task of ANT studies. Therefore, ANT scholars recognise the historicity of the social but leave the task of performing history to others (the historians).

Another question raised regarding representing accounts in ANT studies is the “issue of how we can produce accounts and represent actors from different places and times” (Hassard, Kelemen and Cox, 2012, p. 58). The classic example of such an ANT study is Law’s study of Portuguese maritime exploration¹⁵. The issue of tracing actor-networks from different places and times occur when “trying to provide a symmetrical treatment of past and present in terms that represent other places and times” (Hassard, Kelemen and Cox, 2012, p. 58). One way of addressing this issue is to avoid producing accounts that look for origins and instead focus on the impact of the present. In ANT studies, when we are “constantly revising our knowledge of the past considering new developments in the present” (Hassard, Kelemen and Cox, 2012, p. 59), these “revisions can lead to new voices and interpretations of texts, categories, and artifacts,” say same authors (ibid.), “as well as new silences, as no one classification organises reality for everyone. Therefore, when considering the ways in which accounts and classification schemes order the past, it is important to take stock of who may have been overlooked or excluded” (McLean and Hassard, 2004, p. 505). The arrival of sustainability reporting in ABC bank occurred 8 years ago and has been traced through the initiator's interviews, past social and environmental accounts and newspaper articles, with a focus on the impact of these entities in the present. This chapter is an ANT study that provides insight into the background of the production of ABC bank’s social and environmental accounts.

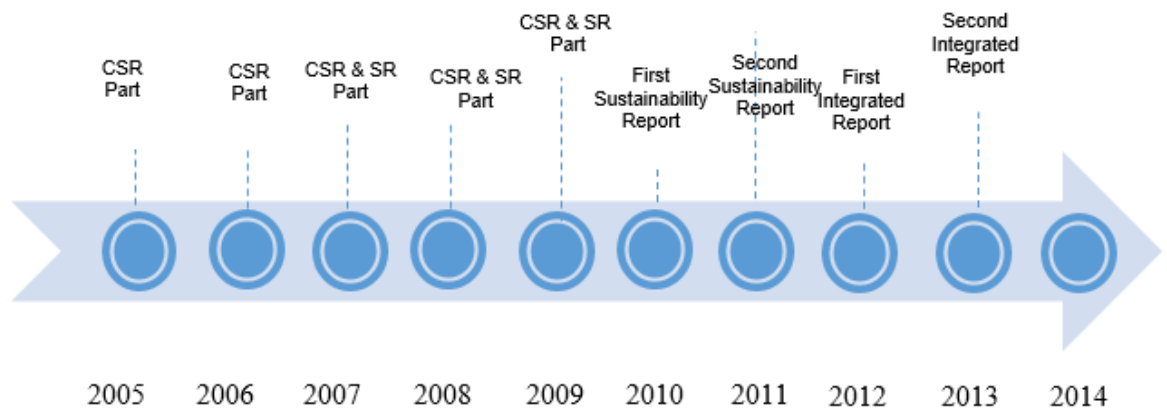


Figure 7.1 Time Line of ABC Bank’s Social and environmental accounts Production Development

¹⁵ This empirical case covers fifteenth- and sixteenth-century Portuguese expansion and the reconstruction of the navigational context undertaken by the Portuguese to secure the global mobility and durability of their vessels.

7.3 Arrival of Social and Environmental Accounting

In 2004, Mr X joined ABC bank as Assistant General Manager Project Finance. This division was formed that year and Mr X was appointed at the Project Finance division's first AGM. In December 2004, Sri Lanka was hit by a massive tsunami¹⁶ – one of the worst disasters ever recorded in Sri Lankan history. This led to tens of thousands of deaths, much homelessness and widespread chaos throughout the country. It was one of the major impacts on Sri Lankan people in terms of opening their minds and eyes to natural disasters and climate change. This incident led Mr X to consider environmental impacts and climate changes:

I have a big bundle of newspapers of tsunami articles and pictures. For a period of two months, I collected the newspapers. In this time, I went through many articles, TV channels and the internet, and I got lots of ideas. Then only I think even Sri Lankan people open eyes about such natural disasters and climate change. At the same time, I had a background of projects (project developing skills).

(Mr X)

Mr X gained knowledge relating to climate change and environmental impacts through research (refer to Figure 7.2) and readings (refer to Figure 7.2).

An interesting attribute Mr X has projects writing skills. He gained this attribute through foreign and local working experience and through writing his own project proposals. Mr X states: "If you give me an idea I can dream and give you the best project proposal. You must give me only the concept. I have that ability."

In 2005 (refer to Figure 7.1), the GM assigned Mr X to prepare a few articles. The GM/CEO of the bank understands Mr X's talent and has given many opportunities to him:

Whatever has been assigned to me I study thoroughly – that is my habit. The GM understands my talent and has given me more and more opportunities. He gave me an application to fill and submit for the United Nation Public Service award. There was a lot of writing up involved. Housing, economy, the national contribution of the bank, etc. There was some comprehensive writing up. One month later, I researched and

¹⁶ The tsunami in 2004 resulted in the launching of "hundreds of formal CSR programmes in the Sri Lankan private sector" (Fernando, 2006, p. 4). Sri Lanka is the second country after Indonesia to suffer most from the December 2004 tsunami. This is the worst natural disaster Sri Lanka has experienced in many years and the Sri Lankan government announced the total number of people who died in the country as "35, 322, a further 516, 150 lost their homes, 65, 275 homes were totally destroyed and a further 38, 561 were partially destroyed" (Mulligan and Shaw, 2007, p. 65).

completed it. He was happy about having to go through them and correct them.

(Mr X)

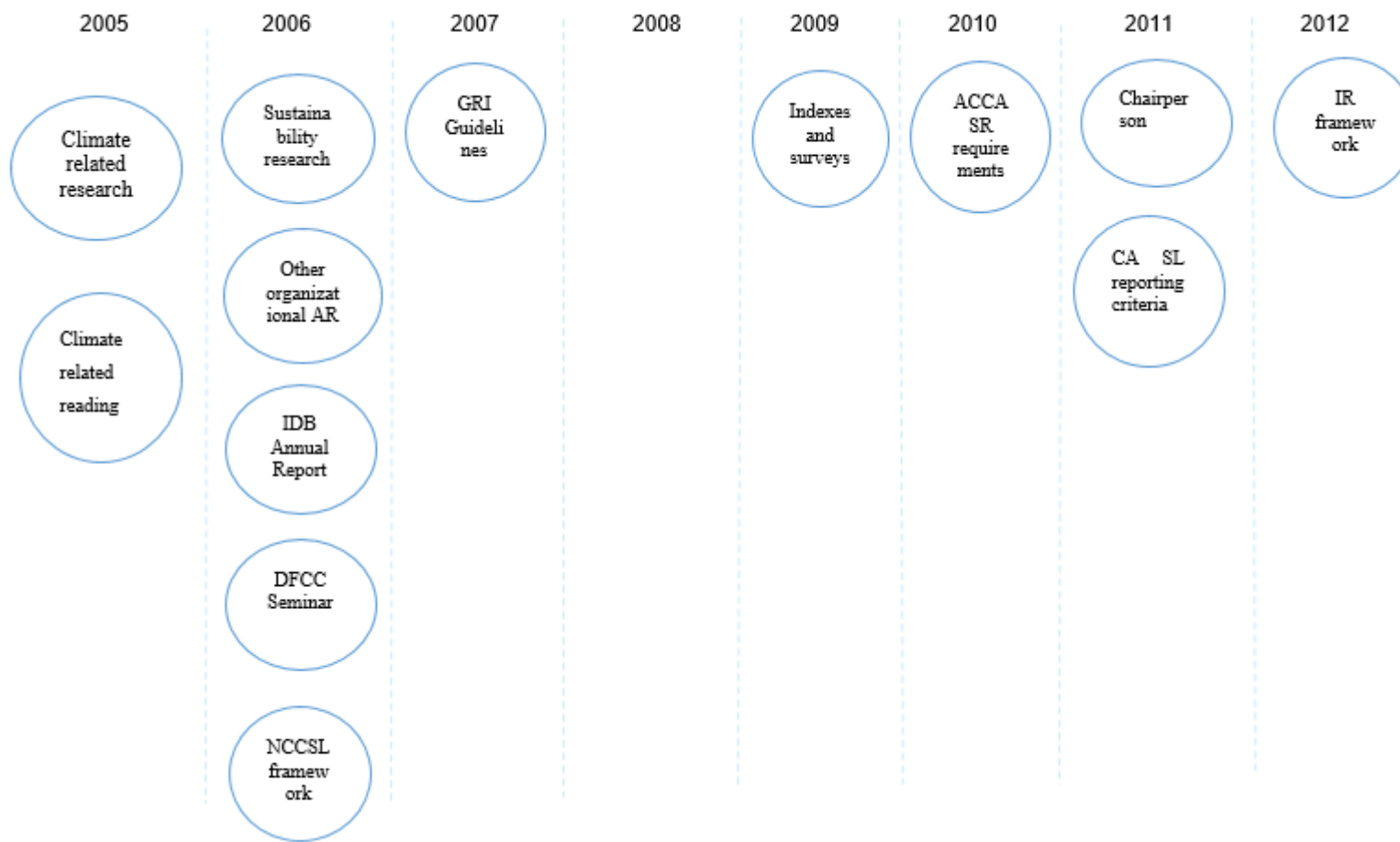


Figure 7.2 Sustainability Actors

7.3.1 Arrival of Corporate Social Responsibility

Mr X has gained recognition in ABC bank through his writings. Furthermore, he has gained knowledge to prepare articles and write applications for the United Nation Public Service Award because of the relations he had with the subject-related research. In 2006 (Figure 7.1), Mr X was given an opportunity to write the CSR section of the 2005 annual report. He elaborated:

I did a small write-up in the 2005 annual report, in the CSR part. It was a purely CSR one. Then I started studying full time. As I told you, whatever subject is assigned to me I try to study it in depth and show my true colours. My project writing, studies and research are always done at home. Then I went on to study this sustainability subject.

(Mr X)

This was the beginning of Mr X's association with ABC bank's annual report. It started while he was working as Assistant General Manager, Project Finance & Corporate Credit of the bank. Specifically, his interactions started with sustainability research (Figure 7.2) and subsequently writing up the CSR section of the annual report.

Various natural disasters around the world raised interest in 'sustainability' among many people. Mr X was very keen in this area and started studying it further:

I read many annual reports and did much internet research. I went through the Inter-American Development Bank's annual report (refer to Figure 7.2). It was my model. Their annual report and sustainability report part were my initial subject material to study how to link finance and sustainability. This is a vast area. The Inter-American Development Bank¹⁷ was one of the best development banks in terms of how they treat people, climate change, different geographical areas, project finance, etc. I studied their 2005 and 2006 social and environmental accounts from A to Z. Some ideas I applied in here because this is also a development bank.

(Mr X)

7.3.2 Mobilising Sustainability Reporting

He has gained sustainability reporting knowledge as an effect of his relations with sustainability research and other annual reports readings. During this time, DFCC

¹⁷ IDB works to improve lives in Latin America and the Caribbean. They achieve this through financial and technical support for countries working to reduce poverty and inequality. IDB helps to improve health and education, and advance infrastructure. Their main aim is to achieve development in a sustainable, climate-friendly way. IDB was founded in 1959 and today has established itself as a leading source of development financing for Latin America and the Caribbean (IDB, 2015, p.1).

(Development Finance Corporation of Ceylon) bank organised a sustainability and housing finance seminar (Figure 7.2), which was funded by a German bank. Mr X describes: “They did the seminar about how to link the environment, water, electricity bill and how to quantify accounts, water consumption and carbon footprint. Then I went through another company’s annual report – a forestry organisation.”

Associations with sustainability research, international and local companies’ annual reports (Figure 7.2), workshops and seminars have directly helped Mr X develop and implement many ideas and concepts within ABC bank and communicate these in the annual reports. In 2006, Mr X prepared an application for the National Business Excellence Award¹⁸ and received an award. This award encouraged ABC bank to improve its performances through following the National Business Excellence Model and its evaluation criteria (Figure 7.2).

Mr X continued his interactions with consultancy work while he was working in the Project Finance division. In this time, through his project consultancy associations, he met a veteran businessman and could obtain many ideas through the discussions. Mr X explained:

He is a visionary person. I had a chat with him and got a lot of ideas from him. I started to study future exchanges and forestry. I researched these areas and links with housing for the future market. I had an idea that housing is a very big problem for the natural environment and we should compensate for this. I wanted to link housing with future exchanges and forestry. I had an idea of one house one tree concept.

(Mr X)

However, he subsequently failed to implement the one house one tree concept. Mr X’s association with the veteran businessman and research regarding future exchange and forestry helped him in studying the housing industry’s environmental impact.

In 2007 (Figure 7.1), Mr X widened his writing up with the knowledge he acquired from interactions with sustainability research and related readings. Mr X claimed: “Then again I expanded the writing up with my knowledge in 2007. In 2007, I aligned the annual report with GRI guidelines. For the 2006 annual report, I aligned with the National Business Excellence Award requirements and GRI guidelines. I enjoyed this a lot” (Mr X).

¹⁸ The NCCSL initiated the National Business Excellence Awards to provide a framework. The overall rationale is that excellent organisations will make noteworthy contributions to the social and economic development of Sri Lanka. The focus of these awards is not only to award winners but also to influence organisations to improve their performances by following the excellence model and the evaluation criteria (NCCSL, 2015, p.1).

He personally enjoyed writing up the report and dedicated many of his out-of-office hours for sustainability reporting research. In 2006, he continued his interaction with the CSR section of the annual report while working as Assistant General Manager, Project Finance & Administration of the bank.

In 2008 (Figure 7.1), Mr X resisted continuing his association with the report as he faced numerous challenges. As he commented:

In 2008, I purposely avoided writing the report because I faced many challenges. I brought a lot of funds to this bank in 2008 and this was another challenge for me. Because of this, I refused to write the 2008 annual report. The GM wanted me to do it, but I said no. The bank seriously lets me down.

(Mr X)

In 2008, the bank faced funding shortage issues. At this time, Mr X was working as AGM Project Finance & Treasury Management, so he had to bring funds into the bank. He was involved in borrowing funds for the bank from XYZ company using his personal connections through intermediaries. However, Mr X resisted writing the report because some issues arose regarding paying the commissions agreed while obtaining the funds through the intermediaries. The trade union of the bank campaigned and some members of corporate management resisted paying commission to the intermediaries of the transaction. With this situation, ABC bank refused to pay. Thus, Mr X had to repay the intermediaries' commission from his own pocket. The GM/CEO of the bank requested that he takes up the writing of the annual report but Mr X completely refused because of this situation and he thus discontinued his interaction with the report.

In 2009 (Figure 7.1), Mr X continued his interaction with the report. Primarily, he created some indexes as an effect generated from his interaction with sustainability research and the housing finance seminar organised by the DFCC bank. For the first time, he used these indexes (Figure 7.2) for sustainability reporting. Numerous people in the bank questioned him about the usefulness of these indexes. Mr X explained:

In 2009 I did the annual report and I developed some indexes. Some people asked what the meaning of this was or why I was doing this. Even the accountants in here didn't want me to do it. When I tried to calculate employee mileage per day some Senior Managers/Corporate Management of the bank asked what the use of this index was to the bank. Recently, when he (Senior Manager) went to travel somewhere overseas and his air ticket noted travel mileage, only then did he understand.

(Mr X)

The social and environmental accounts of the 2009 annual report were shaped by aligning with GRI guidelines. Furthermore, Mr X branded and connected the bank's mobile banking operations with sustainability:

Mobile banking was initiated in 2009 by the previous GM but branding and connecting it to sustainability reporting is what I did. We converted naataamis (porters¹⁹) into good saving customers. We helped them access formal housing finance. Here, financial literacy is the problem and accessibility. Now they can come and say I have a savings account. I saved this much amount for the last two years so give me a loan.

(Mr X)

Porters and Merchants in Manning Market are valued customers of ABC bank. Mr X elaborated:

Initially, it came just as a saving: go here and there and collect money. It's a mechanism to promote financial inclusion. I plan it in such a way [...]. We didn't know how to brand and promote. I took that idea and linked it to sustainability. Now sustainability is included in our business model. It's part of our job now. It's not a social responsibility – it's ethical banking responsibility. Now we are linked to the business model and the business model is linked to the sustainability model. I'll tell you how we link it. Our core business is housing finance. Almost 65% of the Sri Lankan population comes under lower and middle income. Out of that, 35% live on a daily wage. They don't have proper records for tracing their income, bank accounts, nothing. If they want to get a loan, they don't have any source documents to prove their income. But they may earn more than us. Why should we not get involved in educating and empowering them? That is my strategy. Then I promoted our mobile banking service as a way of promoting sustainability and financial inclusion for the lower segment of the market to empower them through savings and help them to qualify for a housing loan from the banking system. That is how I link it here. Ultimately, we are getting some mileage on it. We are communicating with stakeholders, saying look here we are doing this, which enrolled almost 1,000 people in Peta (Manning Market) who have never come to a bank for a loan. Now they have been empowered; now they are basically qualified to get a loan from a bank. We have given them a foundation.

¹⁹ People who transport goods from lorry to merchants and merchants to customers. Although they earn a higher daily wage than an average Sri Lankan, these porters have very little knowledge about or skills in managing their wealth. Their daily income is between LKR 2000 (USD 15) and LKR 5000 (USD 37), but the next day they start with no money in their hand. In Sri Lanka, 42% of the population earns less than LKR 200 (USD 1.50) per day and a further 6% below LKR 100 (USD 0.75) per day (Seneviratne, 2007). Naataamis' literacy level is very low and most of them cannot read or write, which make them illiterate and with very poor financial literacy skills for inclusion. Most of them are addicted to alcohol or other drugs.

(Mr X)

In 2009, Mr X started preparing the social and environmental accounts of the annual report while working as Assistant General Manager, Project Finance & Treasury Management of the bank.

In 2010 (Figure 7.1), Mr X redeveloped the indexes he had developed during 2008. In the same year, he aligned the report with GRI guidelines:

I followed the GRI guidelines but my idea was much wider than these. I didn't take GRI so seriously. During my studies, I continue doing research and I try to link housing with sustainability. In 2010 I got an award for doing the annual report.

(Mr X)

In 2010, the bank received the ACCA Sustainability Reporting Award for the first time²⁰ (Figure 7.2) for its annual report in the Small-Scale Category. The recognition the bank has received is an effect generated by the interaction of entities such as the GRI guidelines, carbon footprint indexes, etc. In 2010, Mr X continued his interaction with the social and environmental accounts of the annual report while employed as Assistant General Manager, Business Development & Marketing of the bank (AGM BDM).

He maintained strong interaction with the report in 2011, strengthening his association with it by becoming a key actor who implements sustainability reporting practices in ABC bank. In 2005 (Figure 7.1) and 2006 he continued his interaction with the CSR section and since 2007 (Figure 7.1) onwards he has been continually associated with it. In 2011, being a key actor, he faced resistance from the new GM of the bank about producing the report (a new GM/CEO was appointed in October 2008) and Mr X failed to align the new GM/CEO's interests with the sustainability reporting because the new GM was not interested in it. As Mr X described:

In 2011, I did a comprehensive annual report on my own. Again, it was a challenge. The GM didn't want me to do it. He was not happy because I was getting praise but the chairperson appreciated it. Those days only highly qualified people were hired as top management. This GM had Advanced Level (A/L's) and an MBA from somewhere, which is the problem. It is a

²⁰ The ACCA Sri Lanka Awards for Sustainability Reporting was launched in 2004. For the past 20 years ACCA has been playing a significant role in promoting environmental, social and governance (ESG) reporting for businesses. ACCA governs organisations and maps their impacts beyond traditional financial accounting practices. Currently, ACCA is conducting sustainability reporting awards in Europe, Africa, North America and the Asia Pacific regions. In total, 11 sustainability reporting awards have been conducted covering these regions (ACCA, 2013).

government appointment and interviews were by the director board (...). He [GM] didn't want me to do the annual report but I did. When they don't give me permission I commit myself more and more to sustainability research because of such resistance. That's why in 2011 I did a comprehensive annual report.

(Mr X)

Mr X overcame the resistance to produce the report through creating a new association with the new Chairperson of the bank. He elaborated:

She joined the bank at the beginning of 2011. I then discussed with her about the importance of sustainability reporting. I sent a draft report in 2011. When she went through the draft she understood what sustainability is. She was a political appointment so she must have something to show to her top guys. Then she said this is a good area. Why don't you do this? She gave me much encouragement. I think she is the only person who went through the report 100%. She was also fascinated by it. She seemingly gained a personal interest, but she encourages me because she can market these things.

(Mr X)

The Chairperson (Figure 7.2) joined as one of the key actors in the bank through her interaction with the 2011 social and environmental accounts. Mr X presented the draft 2011 social and environmental accounts to the Chairperson of the bank to align her interests with sustainability reporting.

Mr X has encountered further resistance from Senior Management about a photograph he included in the 2011 social and environmental accounts. Senior Management members urged him to remove it, considering the social background of the Porters in Manning Market:

When I included this photograph in the 2010 annual report [he was showing photos of a merchant and porters in Manning Market] it was a big challenge to try to include all these pictures. Some people complained that I was trying to change this annual report into "Naataamis" place. They told me to remove this [...]. But, you see, we are surviving on their money. They are our major stakeholders. There should be some communication between the two parties. So why can't we recognise them as stakeholders?

(Mr X)

7.3.3 Evolvement of Integrated Reporting

In 2011 (Figure 7.1), Mr X continued his interaction with the annual report while working as Assistant General Manager, Business Development & Marketing of the bank. He

became a key actor in sustainability reporting through his association with the 2010 annual report while working as the AGM Business Development & Marketing. Producing an annual report usually comes under the responsibility of AGM Finance. However, Mr X could become the key actor by avoiding the AGM Finance through his interaction with other durable entities such as the new Chairperson, GRI guidelines, ACCA sustainability awards, etc. Furthermore, he gained wider recognition from corporate management and other entities such as professional bodies, industry competitors, etc. for initiating and continuing sustainability reporting.

In 2011, ABC bank's sustainability reporting received recognition, in exemplification; an award as Winner: ACCA Sustainability Reporting Award 2011 – Small Scale Category; Merit winner: NCCSL Business Excellence Award 2011 in Financial Service Sector; and Winner of a certificate of recognition for the 2010 Annual Report from CA Sri Lanka (refer to Figure 7.3) for sustainability reporting (Integrated Annual Report,2012) (Figure 7.3).

In 2012 (Figure 7.1), Mr X continued his interaction with the annual report and maintained a strong association with it by producing the first integrated annual report (Figure 7.3) of ABC bank and indeed the banking industry in this context and only the second in the country. In 2012, he continued his interaction while working as an Assistant General Manager Finance & Planning of ABC bank, and its integrated reporting also received recognition as Winner: ACCA Sustainability Reporting Award 2012 – Small Scale Category; Runner-up: NCCSL Business Excellence Award 2012 – Financial Service Sector; Bronze Award in Annual Report competition 2012 in CA Sri Lanka for integrated reporting (Integrated Annual Report,2012) (see Figure 7.3).

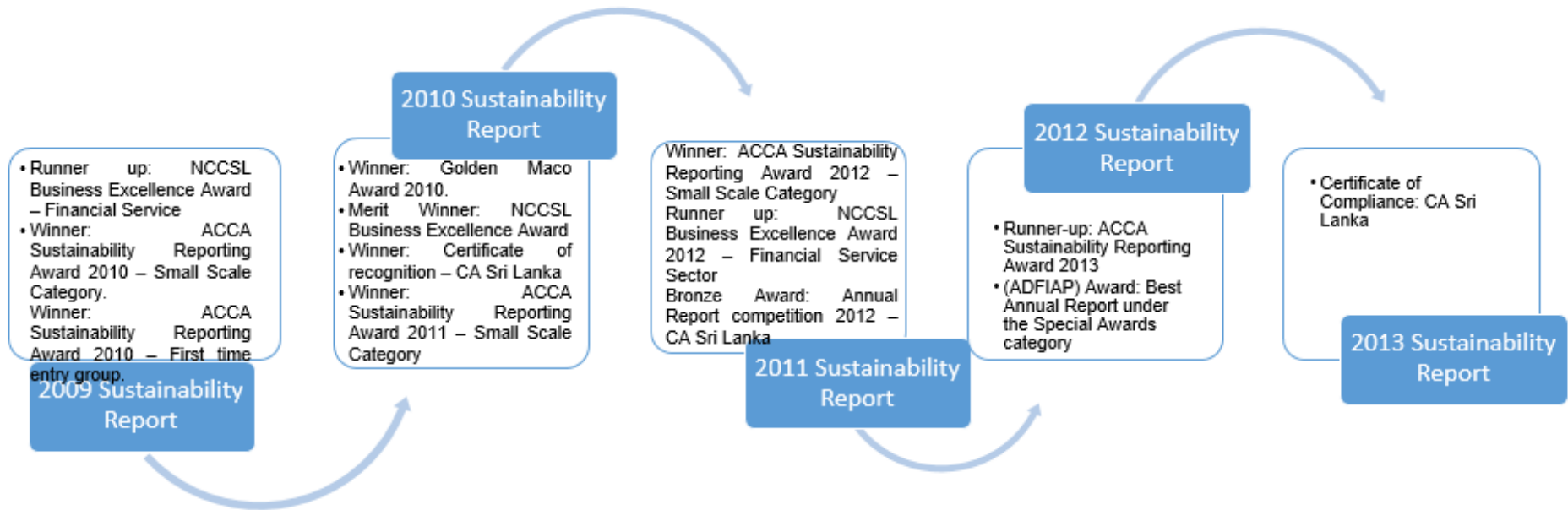


Figure 7.3 Awards and Recognition Received for Sustainability Reports

7.4 Conclusion

This chapter presents a history of how social and environmental accounting entered and developed in the bank around the interests and actions of a particular person and how he has enrolled various human and non-human actors in a particular actor-network that gets defined and redefined as social and environmental accounting. More specifically this chapter is about how the actor-network initially evolved around a “translator-spokesman”. This chapter provides background to the next chapter, which particularly discusses the assembling of 2012 social and environmental accounts actor-network of the ABC bank. Next chapter exemplifies how 2012 social and environmental accounts have been assembled around the interests and actions of a particular person in the bank.

Chapter 8: Assembling of Social and Environmental Accounting Network

8.1 Introduction

This chapter argues that 2012 SEA accounts have assembled around the interests and actions of a particular person in the bank. Social and environmental accounts in the ABC bank have been assembled around this one particular person for the past eight years. Therefore, this chapter aims to discuss in detail how this one particular person has assembled the 2012 social and environmental accounts around his interests and actions. The main purpose of this chapter is, therefore, examining what is the composition of the actor-network that produces the 2012 social and environmental accounts, and how was it assembled. Therefore, this chapter mainly addresses the first research question of this study. In order to understand the composition of the 2012 actor-network and assembling of social and environmental accounts this research has adopted Callon's (1986) work on 'translation'. The assembling process has been examined based on the actors and their agencies. Actors who have involved in the production at the beginning has been discussed first with other actors joining the assembling has been added later to the discussion based on the production process. This helps to identify the roles of the actors in the production process and their agency.

This chapter is organised as follows: Section 8.2 briefly introduces the social and environmental accounting production process and Section 8.3 discusses the production of the 2012 social and environmental accounts through the assembling of a SEA actor-network.

8.2 Social and Environmental Accounting Production Process

In ABC bank, a new translation begins every year with the onset of the production of social and environmental accounts and it ends with the printing of the integrated annual report. The SEA network assembles every year in ABC bank for this purpose. Therefore, a new translation is visible in every year on the same network in the bank. This chapter's scope is the production of the bank's 2012 social and environmental accounts of its integrated annual report, so it will not discuss the corporate governance and financial sections of this report.

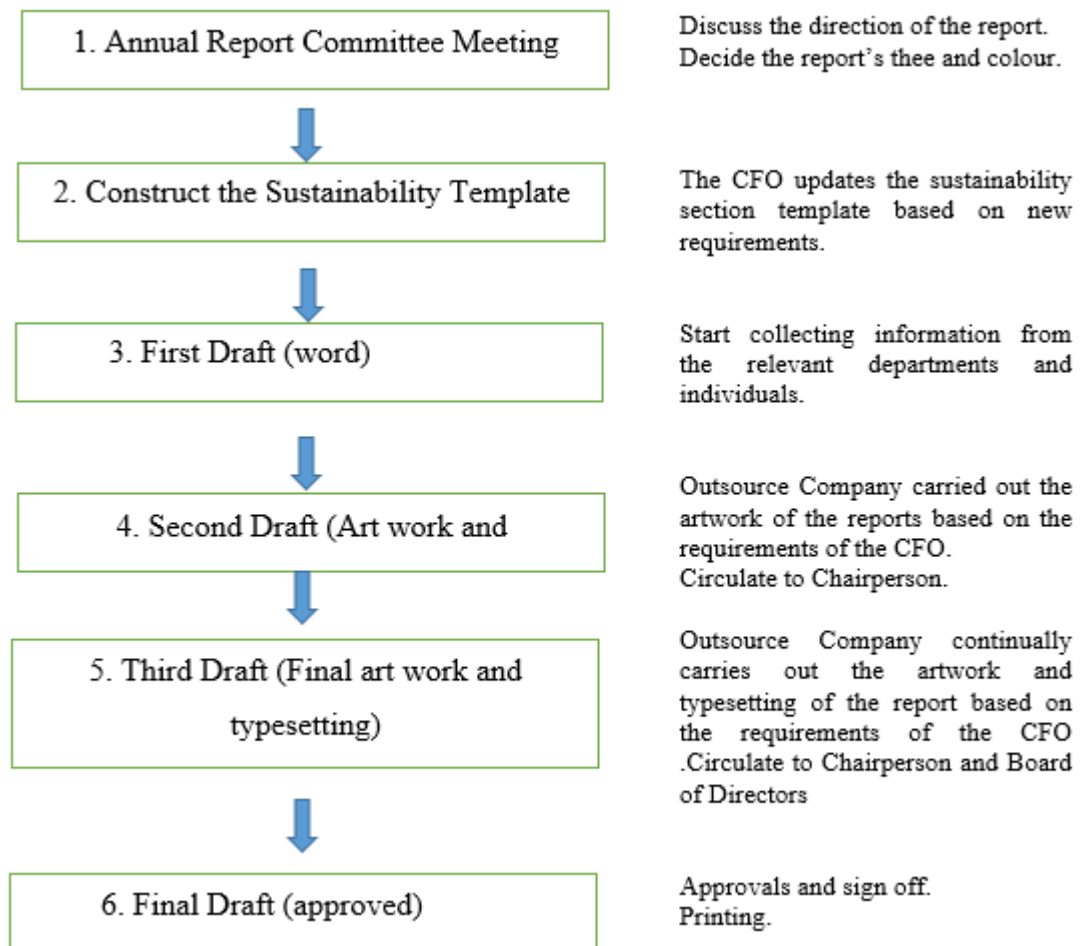


Figure 8.1 Drafting Process of the bank's 2012 Social and environmental accounts

The 2012 social and environmental accounts production began with the annual report committee meeting. This stage also involved deciding the colour theme and the theme story of the report. The second stage involved constructing the social and environmental accounts template based on the theme's story and meeting the new requirements for sustainability reporting, rules and regulations etc. The third stage involved collecting data from various departments in ABC bank. The CFO did the data collection and did so per the template's requirements. This stage also involved drafting the first draft of the social and environmental accounts. The fourth stage involved working with the outsource company on typesetting and artwork based on the CFO's requirements, which started ongoing work until draft completion. The first draft was then circulated to the Chairperson for her feedback. The fifth stage involved circulating the draft section to the bank's Board of Directors, CEO and Chairperson. This stage also involved looking at all the feedback gained from Top Management. The final stage involved getting the Chairperson's approval and the signing off the section.

8.3 Assembling the 2012 SEA Network

In January 2013, Mr X's (hereafter referred to as the CFO) position of Assistant General Manager Finance & Planning was retitled as Chief Financial Officer of ABC bank. In the same year, a new CEO was appointed. The CFO applied for the position of CEO but was unsuccessful. Thus, the CFO has been very disappointed with the decision of the top management;

He stated he felt very disappointed [...] that he was not selected as CEO. At that time, even I thought he would become GM of the bank, but some hidden powers acted against him that we didn't know about...a paper was submitted to the board to stop appointing him as the CEO. Even today, he is facing the same issues.

(Chief Manager Business Development and Marketing)

The new CEO and Chairperson of the bank had worked in the banking industry for over 25 years. As the CEO explains: "I was known in the industry, and the present chairperson of ABC bank invited me to take over the position. During that time the CEO position was vacant here. I joined ABC bank in January 2013." (CEO)

In Sri Lanka, private sector organisations generally practice sustainability reporting better than government organisations. But, ABC bank gained recognition and developed its sustainability reporting to a higher standard than entire government sector and most of the private sector organisation:

No, in any other bank, sustainability part will come to the [integrated] annual report. The sustainability part is also one of the mandatory things in certain sections. Sustainability reporting is very much better here [in ABC bank]. When you come to reporting, sustainability is always mixed with CSR [for example] If I go and donate beds to the hospital it is not sustainability. Not real sustainability. They are CSR projects. Organising cricket matches and things are CSR activities. ABC bank's reporting is better compared with my previous places but XYZ Development Bank also talks about it [sustainability aspect]. XYZ bank works with people at the grassroots level. I think their business model was also based on these factors. In fact, their entire business model is sustainable. So, I was aware of those things but when we come to the reporting part ABC bank is much better. I think that credit should go to the CFO."

(CEO 1)

Sustainability reporting was initiated and is maintained by the Chief Financial Officer of ABC bank, as its CIA revealed. "You have to give credit to him [CFO] because this sustainability [reporting] was brought to the bank by the CFO; otherwise, our people would not know about this concept. He is the pioneer for this thing, so all the credit should go to him."

In ABC bank's sustainability reporting network, the CFO is a key actor who drives both enrolment and other actors' support for sustainability reporting. He has been a key actor in deciding the content of the social and environmental account since 2008. He engages in sustainability reporting through several interests, one being to gain brand publicity for the bank. As he (the CFO) elaborated: "I have understood the value of our service differently other than the financial bottom line. So, I quantified and reported them in the social and environmental accounts through that I am trying to get brand publicity."

Furthermore, initiating and maintaining sustainability reporting in ABC bank also involved personal driven interests such as his boosting his own reputation in the industry. He commented:

In a short time, we have gained much recognition and many awards for sustainability reporting. The industry thinks I'm a veteran and I'm happy about that. This year [2012] the ACCA award ceremony's Regional Chairman called me the most famous Mr X. I'm happy.

(CFO 5)

This recognition has helped him to climb the bank's organisational hierarchy and he has been invited to conduct guest lectures and presentations but also provide consultancy services to implement sustainability reporting in other organisations.

In 2013, top management openly appreciated the work he had done as a key actor in the sustainability reporting network and recognised the value of sustainability reporting in the bank:

Now we [ABC bank] are being recognised in society. Sustainability is now a common word. All corporate agendas include sustainability. All the professional bodies are focusing on and promoting sustainability. Now all of them [top management] realise the value of it. Openly, they appreciate my efforts, so they have recognised the value of sustainability. It is a good thing [...] Corporate managers are happy because they understand. The sustainability awareness programme is still going on. Even the Colombo head office's minor staff knows about sustainability. When we go to branches, they don't know. They don't understand.

(CFO)

In addition, another main reason why the CFO wants to act as the key actor in the network is to capitalise on his experience and knowledge to a PhD:

I want to capitalise on my life experiences, that's the reason I am doing a PhD. I am going to specialise in Housing Finance. How to integrate sustainability to the housing finance. What I have done in the [integrated] annual report I want to capitalise on it.”

(CFO 1)

In 2013, the new CEO was not considerably involved with producing the social and environmental accounts. He explained. “No, in 2013 I didn't participate that much because it was my first year. When I arrived, lots of things were happening.”

The newly appointed CEO's problem was how to get involved in producing the 2012 social and environmental accounts as the ABC environment was new to him. The Chairperson's problem was how to continue with the 2012 social and environmental accounts production as she had appointed a CEO based on her previous associations in the banking field and had rejected the current CFO's application. The disappointed CFO's problem concerned being unsure about getting involved with the account's production and perform as a key actor like previous years. Finally, top management's problem during this power struggle was whether the CFO would continue to perform as a key actor during the production of the social and environmental accounts or refuse to get involved in its production. Thus, at the beginning of 2013, top management, the Chairperson of ABC bank and the CEO all experienced problems about how to continue the production of the 2012 social and environmental accounts.

8.3.1 Problematization

In Problematization, the first moment of translation involves identifying relevant actors and an obligatory passage point. In this moment, Sarker et al. (2006, p. 54) says a key actor “frames the problem in its own terms, identifies other relevant actors, and highlights how the problem affects the other actors. The (key) actor then outlines broad strategies for addressing the problem at hand and establishes an *obligatory passage point (OPP)*.” The two stages of the problematization moment are addressed next.

➤ Identification of the relevant actors

However, despite his disappointment, the CFO continued to perform as a key actor in the 2012 social and environmental accounts production process. As the CFO stated, “In 2012 I did the second integrated report” in ABC bank. He continued to perform in the production process to maintain his reputation within ABC bank and in the industry. The CFO identified the CEO, Chairperson and corporate management as the relevant actors to

discuss the production of the 2012 social and environmental accounts. On the CFO's role in this, the CIA stated: "As a member of the corporate management, I also in the (integrated) annual report committee, so as a committee member I give my support but the leading role is played by the CFO" (CIA).

This 2012 process commenced with an annual report committee meeting with the CFO, Chairperson, CEO and Corporate Management. The Annual Report Committee meeting mainly focused on deciding the production process of the 2012 social and environmental accounts.

➤ **Define an Obligatory Passage Point (OPP)**

The OPP refers to a situation or process that is specified by the (key) actor [CFO] such that all the relevant actors [Corporate Management] can achieve a shared focus in successfully pursuing the interests attributed to them. It is useful to note that while the OPP lies in the direct path of the (key) actor, other actors need to be convinced to pass through the OPP.

(Sarker et al., 2006, pp. 54–55)

The top management, CEO, CFO and Chairperson of ABC bank had to continue the 2012 social and environmental accounts production as defined by the CFO. Thus, the others had to accept both the CFO's role as a key actor in the sustainability reporting network and their own roles attributed to them in the Problematisation stage. As the Chief Manager Accounting claimed; "Yes, there was an Annual Report Committee, but it was totally owned by the CFO".

The CFO established himself as an obligatory passage point (OPP) and defined the production process for the 2012 social and environmental accounts. All relevant actors (Chairperson, CEO and Corporate Management) identified during the Problematisation stage passed through the OPP, despite having to compromise their own interests. The decision for the CFO to define the process was taken during the first annual report committee meeting with the bank's Corporate Management.

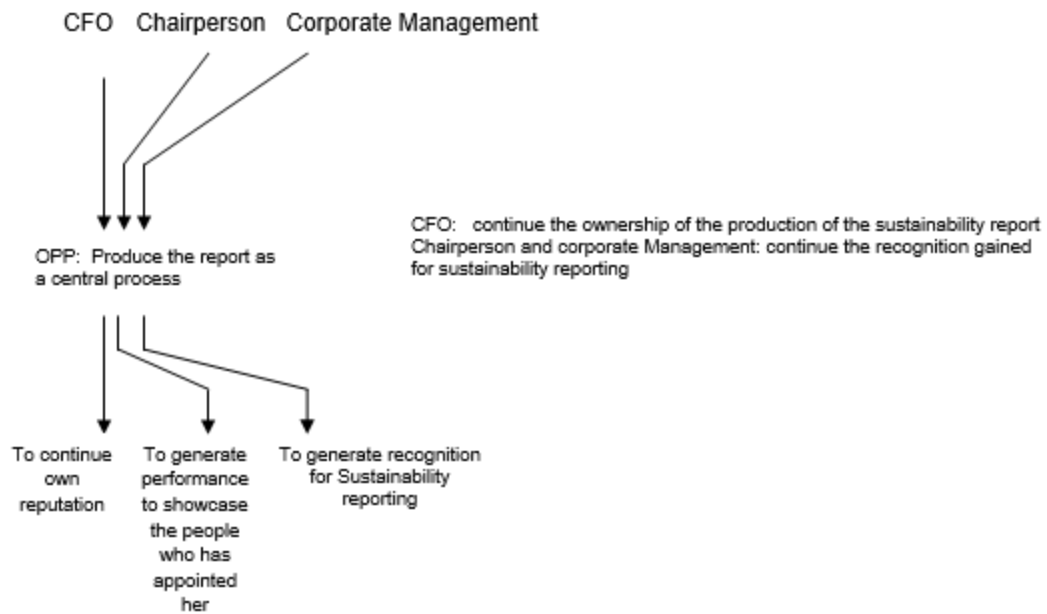


Figure 8.2 The Obligatory Passage Point (OPP)

8.3.2 *Interessement: How the Allies Are Locked into Place*

The interessement moment of translation came in constructing the 2012 social and environmental accounts template and involved convincing other actors that the interests the CFO defined were in line with their own.

The production of the 2012 social and environmental accounts was done between February 2013 and April 2013. The section consists of Reports Profile & Strategy, Our Company, Strategic Focus, Management Discussion, Risk Management and GRI Index. The following table provides lists with the key sections of the 2012 social and environmental accounts and their content (with their page numbers).

1. Report's Profile & Strategy	1.1 Report Parameters 3 1.2 Highlights ABC Share 4 1.3 Highlights Financial 5 1.4 Highlights Operational 6 1.5 Highlights Our Carbon Footprint 7 1.6 Chairperson's Statement 8 1.7 CEO/ GM's Review 12	3. Strategic Focus	3.1 Commitment towards Long-Ter Economic Prosperity 42 3.2 Strategic Directions 43 3.3 Commitment towards Valued Partners 44 3.4 Stakeholders' Interest, Our Commitments, and Management Approach of Engagement 45
2. Our Company	2.1 Our Vision & Our Mission 18 2.2 Corporate Information 19 2.3 Organizational Structure 20 2.4 Board of Directors 21 2.5 Corporate Management 24 2.6 Senior Management 26 2.7 Managers 27 2.8 Incorporation and Legal Background 28 2.9 Our Shareholders 29 2.10 Business Overview 30 2.11 Housing Finance Market and ABC's Share 2.12 Main Brands of Products and Services 32 2.13 Operational Landscape 34 2.14 Social Awards and Recognition 36 2.15 Commitment to External Initiatives 37 2.16 Strategic Risk, Challenges, and Opportunities	4. Management Discussion	4.1 Financial and Operational Review 48 4.2 National Economic Responsibility 53 4.3 Environmental Responsibility 60 4.4 Sustaining Our Staff 67 4.5 Customer Responsibility, Products, and Services 4.6 Sustaining Our Community 80
		5. Risk Management	5.1 Risk Management 84
		6. GRI Index	6.1 Global Reporting Initiative (GRI) Index 168

Table 8.1 Table of content of the 2012 Social and environmental accounts of the integrated annual report

The CFO assigned the role of supervisor to the bank's Chairperson. Thus, she supervised the entire production process and provided necessary guidance. The new CEO was not assigned a key role during the process because of his being less familiar with the interactions in the sustainability reporting process. Most corporate management members' role was limited to providing necessary information for the template, as required by the CFO.

The CFO selected the outsource company to do the printing and artwork. Its role was defined by the 2011 social and environmental accounts template. The same company was

involved with the production of the integrated annual report in the few years prior to 2012 and the artwork was done per the CFO's requirements. Also, the outsource company interviewed the Chairperson and wrote both her written statement & the GM/CEO's review statement in the section.

Constructing the template commenced with an annual report committee meeting involving the CFO, Chairperson, CEO and Corporate Management. The first annual report committee meeting also focused on selecting a theme for the 2012 social and environmental accounts. Corporate Management was given an opportunity to come up with ideas and concepts for the theme story during this meeting.

The CFO, as one of the key actors of the network, played a leading role in constructing the 2012 social and environmental accounts template by enrolling other entities. The CFO recognised the Guidelines of Global Reporting Initiatives (GRI), Universal Declaration of Human Rights (UDHR), Standards and Initiatives of the Ministry of Finance, the Millennium Development Goals of Sri Lanka, UN development goals, UN-Habitat, etc. as key actors and employed these standards, initiatives and principles as points of reference in preparing the template.

Entities such as the rules and regulations issued by the Central Bank of Sri Lanka and Companies Act No. 7 of 2007 were enrolled based on their direct relevance to ABC bank. The Finance Act and the rules and regulations the Central Bank of Sri Lanka issued directly shape and reshape the bank's business operations via regulation and governance. Companies Act No. 7 of 2007 has shaped the bank's corporate governance and banking operations as a public limited company in Sri Lanka. Sustainability reporting G3.1 Guideline issued by Global Reporting Initiative (GRI) and the prototype framework for integrated reporting released by the International Integrated Reporting Council (IIRC), past integrated annual reports of ABC bank and other organisations' integrated reports were also enrolled to the template for sustainability reporting purposes.

As the CFO described:

We are bound by statutory requirements. Whatever your business, you must run with the law. Other than laws there are regulatory requirements. As a bank, we must comply with the Central Bank's regulations. Again, if we don't comply they will cancel our licence and, after that, we can't run the business. Other than these statutory and regulatory requirements there are social rules, ethics and best practices that must be respected.

The bank's internal policies were followed by the CFO in preparing the 2012 social and environmental accounts template. The CFO developed the bank's sustainability,

environmental and community participation, stakeholder engagement, and communication and HR policies, aligning them with sustainability. The CFO elaborated:

While we think about ensuring the bank's operations run smoothly, sometimes we develop internal policies to be more ethical. Then we can communicate these and we can ask our staff to adhere to the policies [...] We developed a sustainability policy, environmental policies and community policy.

(CFO 2)

The GRI guidelines and the rules and regulations of local and international regulatory bodies were the main entities that shaped the policies the CFO developed. The bank's operations aligned with these policies. All these policies were reviewed by the CEO and the Chairperson and approved by the Board of Directors.

The CFO developed numerous indexes and surveys in 2008 and redeveloped these in 2009. He calculated the carbon footprint of the bank through the business travel and fuel consumption index, water consumption index, paper consumption index and electricity consumption index. These indexes were utilised in the 2012 social and environmental accounts template to calculate the bank's carbon footprint. He also used the public transport use by staff index, staff travel index, staff satisfaction survey and customer satisfaction survey to provide sustainability information in the report.

The CFO utilised the bank's corporate plan in constructing the 2012 social and environmental accounts template to identify its vision, mission, organisational objectives and values, etc. in the 2012 social and environmental accounts. The corporate plan was prepared by an outsource company with the cooperation of the bank's Business Development and Marketing Department. As the CFO (CFO 8) explained: "It is another process. It is a collective process of corporate management, branch management [...] Guided by consultant partners." The Chief Manager Business Development and Marketing is responsible for the bank's corporate plan. The revised corporate plan focused on the bank's business operations and was prepared based on the bank's long-term investment and savings products.

Sustainability research and other organisational sustainability reports were utilised by the CFO in constructing the 2012 social and environmental accounts template to identify emerging issues and ways of presenting sustainability information and to develop new indexes, surveys, etc. These included past social and environmental accounts of ABC bank and other organisations' integrated reports, which were therefore key actors in shaping the 2012 social and environmental accounts template.

ABC bank has an in-house developed banking system that caters to all the organisation's banking requirements. The Chief Manager IT explained that "it mainly caters for our loan, housing, and deposits. These three parts are integrated into our core bank system. Apart from the core bank system, we have several other systems leasing, gold loans, barefoot banking, ATM switch, etc." (Chief Manager IT). The CFO used the bank's internal MIS system to obtain sustainability information for preparing the social and environmental accounts.

In constructing the 2012 social and environmental accounts template the CFO followed local rules and regulations such as the ABC Bank Act, Mandatory codes of Corporate Governance issued by the Central Bank of Sri Lanka, the relevant laws under the Banking Act, the Code of Best Practices on Corporate Governance issued jointly by the Institute of Chartered Accountants and Securities Exchange Commission of Sri Lanka, and compliance with the continuing listing requirements under section 7.10 of the listing rules issued by the Colombo Stock Exchange. These actors were utilised in constructing the template because of their direct relevance to the ABC bank's risk management.

8.3.3 How to Define and Coordinate the Roles: Enrolment

In the enrolment moment, the 2012 sustainability template defined and coordinated the roles assigned to other actors in the interessement moment. The template convinced other actors that the defined roles are aligned with their own interests and those of the 2012 sustainability template.

The third moment of translation happens in sustainability reporting networks when the interessement moment is successful. Here, the actants (Chairperson, CEO, corporate management, theme story, principles, standards and codes of conduct, indexes and surveys, outsource company, ABC bank's sustainable business model, sustainability research and other organisational annual reports, MIS system, Corporate Governance Rules and Regulations, corporate plan) were enrolled to the 2012 sustainability reporting template as defined in the interessement moment. The next section presents the ways in which the above-identified actors performed during the production of the 2012 social and environmental accounts template.

Chief Financial Officer

The Chief Financial Officer (CFO) performed as a key actor in the production process of the 2012 social and environmental accounts of ABC bank's integrated report. The CFO had been working in ABC bank for the preceding 10 years in AGM Project Finance, AGM

Finance, HR & Administration, AGM Project Finance and Treasury, and AGM Business Development & Marketing, and since March 2013 as the CFO. He was appointed the first head of department after establishing certain departments such as AGM Project Finance and AGM Business Development & Marketing. He has developed many policies and systems in operational areas of the bank. Furthermore, he has gained an overall understanding of the bank through associations with these departments over the years, which has been helpful in producing social and environmental accounts. The CFO commented: “I didn’t interview the head of HR. Since I have been in HR, I know the division. Sometimes If I interview them (corporate management) I couldn’t write what I want” (CFO 8).

The CFO believes that other members of the corporate management do not have the required knowledge to contribute to the report’s production process. Another staff member claimed:

The CFO handles sustainability reporting. Especially for the 2012 annual report – the CFO did everything. He was the person who decided on the layout and the appearance. Everything. The CFO handled and guided it all. The Production Company did the laying out of the report based on CFO’s instructions.

(Manager PP- Manager Public Relations and Publicity)

The Chairperson

The bank’s Chairperson got involved with producing the 2012 social and environmental accounts from the first annual report committee meeting. She also participated in finalising its theme story. The CFO discussed the section’s structuring and development with the Chairperson throughout the process. An outsource company wrote the Chairperson’s Statement (section 1.6) for the social and environmental accounts. Later, the Chairperson reviewed her statement and revised it based on her requirements. She also contributed to the strategic risks, challenges and opportunities section (section 2.16) by providing more information and reviewing the CFO’s writings. Organisational policies such as sustainability, environmental, community, stakeholder engagement and communication, and HR were reviewed by the former CEO and ABC bank’s current Chairperson.

In addition, the Chairperson reviewed the board of directors’ report and all draft writings of the social and environmental accounts. She thoroughly checked these as she has ultimate responsibility for the integrated annual report. At the end of the production process, the completed draft social and environmental accounts were presented to the bank’s CEO and

its Chairperson. She then approves the integrated report or amends it accordingly before printing.

The CEO

The CEO was appointed at the beginning of 2012. He was not heavily involved with the production of the 2012 social and environmental accounts as it was his first year as the bank's CEO. "In 2013 I didn't participate that much because it was my first year. When I arrived, lots of things were happening." The new CEO was involved with the production of the social and environmental accounts from the first annual report committee meeting, which the CFO headed. In this meeting, the CEO participated in deciding the theme story and theme colour. The CFO discussed the structure of the CEO's review with the CEO. An outsource company wrote the CEO's review (section 1.7) based on the requirements of the CFO and CEO. Finally, the CEO reviewed his statement (section 1.7) and gave his approval.

The theme story of the 2012 social and environmental accounts was decided by the bank's CFO, CEO and Chairperson:

I had a meeting with the Chairman, GM (CEO) and corporate management. We brought the theme to the meeting [annual report committee meeting] and presented ideas and concepts. So, we selected the concepts [theme story and a theme] and based on these we started writing [...] We [the chairmen and the GM] agreed these [theme story and theme]. We gave ideas and highlighted the initiation of products diversification. The Chairperson, I and GM [...] basically only three of us decided the concepts.

(CFO 8)

'Your Future' was selected as the bank's theme story. White and orange remained the theme colour of the social and environmental accounts for the third time. All the theme stories included were written by the CFO and linked to the Chairperson's statement. The CFO (CFO 8) elaborated: "I am the one who decided. The [integrated] annual report, I am the one who did it. Again, I code it here in that Chairman's statement."

The CFO discussed the report's structuring and development with the Chairperson throughout the production of the social and environmental accounts. After preparing the structure, the CFO obtained the required information directly by contacting the relevant individuals or assigning his own staff members to prepare the information. The CFO (CFO 1) describes:

I [CFO] did the structuring part. There is the Chairperson's contribution as well because all this development I ultimately discuss with her [...] In 2012,

I was the one who prepared the structure. I got information from others and I linked it all together. I wrote the story linking with a strategy, which I built, and the board approved the sustainability policy. Whatever information I got from the Chief Manager BDM I matched with the business strategy. I didn't interview the Chief Manager HR. Since I have been in HR, I know the division. Sometimes, if I interview them I can't write what I wanted.

Subsequently, the CFO, as a key actor, used the following standards, codes of conduct, rules and regulations, and frameworks to comply with them accordingly and structure the 2012 social and environmental accounts. The rules and regulations issued by the Central Bank of Sri Lanka, Companies Act No. 7 of 2007, Sustainability Reporting G3.1 Guideline issued by Global Reporting Initiative (GRI), the prototype framework for integrated reporting released by the International Integrated Reporting Council (IIRC), past integrated annual reports of ABC bank and other organisations were performed according to the roles the 2012 social and environmental accounts template defined during the production of the social and environmental accounts. The next sections of this chapter present the above actors' activities in the production of the 2012 social and environmental accounts.

Sustainability Reporting G3.1 Guideline Issued by Global Reporting Initiative (GRI)

Sustainability reporting G3.1 Guideline issued by Global Reporting Initiative (GRI) was a key actor during the 2012 social and environmental accounts production process. The GRI guidelines were complied with during preparation of the 2012 social and environmental accounts— refer to Table 9.1 for the following sub-sections: the story of the second integrated annual report; Report Parameters (section 1.1); Highlights of Our Carbon Footprint (section 1.5); Chairperson's Statement (section 1.6); CEO/ GM's Review (section 1.7); Our Vision & Our Mission (section 2.1); Corporate Information (section 2.2); Organisational Structure (section 2.3); Incorporation and Legal Background (section 2.8); Our Shareholders (section 2.9); Housing Finance Market and ABC's Share (section 2.11); Main Brands of Products and Services (section 2.12); Social Awards and Recognition (section 2.14); Commitment to External Initiatives (section 2.15); Strategic Risk, Challenges and Opportunities (section 2.16); Commitment Towards Long-Term Economic Prosperity (section 3.1); Strategic Directions (section 3.2); Commitment Towards Valued Partners (section 3.3); Stakeholders' Interest, Our Commitments and Management Approach of Engagement (section 3.4); Financial and Operational Review (section 4.1); National Economic Responsibility (section 4.2); Environmental Responsibility (section 4.3); Sustaining Our Staff (section 4.4); Customer Responsibility, Products and Services (section 4.5); Sustaining Our Community (section 4.6); Risk

Management (section 5.1) and Global Reporting Initiative (GRI) Index (section 6.1). The next section of this chapter shows how the above-listed sections were compiled for the 2102 section using GRI guidelines.

The story of the second integrated annual report was presented on the rear of the front cover page of the 2012 social and environmental accounts. This page presented the reporting period and framework, stakeholder feedback, editorial information, standards, code of best practices and guidelines with which the bank complied, where applicable, in producing the section. This page was prepared by the CFO to comply with GRI guidelines. In addition, he referred to other local and international organisations' integrated annual reports to prepare this section.

The report's parameters (section 1.1) of the section were shaped by the GRI guidelines and consisted of materiality, stakeholder inclusiveness, sustainability content, specific limitation, data measurement and standard disclosure. The triple bottom line approach was also discussed in this section, which was drafted by the CFO using GRI guidelines and the triple bottom line approach. As the CFO stated: "All the things (Reporting Parameters) were done by me."

Highlights of the section such as ABC share (section 1.2) and the financial (section 1.3), operational (section 1.4) and carbon footprint (section 1.5) were decided and written by the CFO to provide an overall idea about economic, environmental and social aspects of the bank to its stakeholders:

I am the one who decided. It was about easily communicating it and giving more understanding to the reader. Traditionally, when we think about (integrated) annual reports we think about balance sheets and income statements, which are purely based on financial figures. However, just providing financial figures is not sufficient. Transparency gives a broader idea to stakeholders. Yes, we have increased our profit. We have increased our number of staff as well. We have increased our number of branches and we have expanded the number of customers and earn a bigger profit. If we earn a bigger profit by reducing customer basis [which means catering high-end customers] it wouldn't be correct. So, we have looked at some qualitative influences on the economy, environment and society. Then again, at the bottom, I mention corporate goals. It will give a medium duration picture.

(CFO 2)

Data for the share capital, financial and operational, was obtained from the Chief Manager Accounting and MIS system. Carbon footprint data was obtained from the Administration

Manager from the administration department, and fuel consumption data from the Technical Manager from the Technical and Transport department. The data obtained from various departments were calculated and presented by the CFO. Mainly, this section of the social and environmental accounts was shaped by the GRI Guidelines and the CFO's association with local and international annual reports, sustainability-related seminars and conferences. Section 1.2 to 1.5 was linked with the Chairperson's (section 1.6) and the CEO's (section 1.7) reviews.

The short-term goals reflect the bank's objectives and values (section 2.1) and were mainly shaped by the GRI guidelines and sustainability concepts in the 2012 social and environmental accounts. The CFO explains:

We have recognised three values: openness, transparency and fairness. Openness in the sense we allow customers to make their loan decisions. That's our policy. Openness means we allow customers to make loan decisions. We don't force them to make loan decisions. As soon as we have become transparent they can make their own decisions.

(CFO)

The CFO aligned ABC bank's business model, business strategy, products and services, etc. with the GRI guidelines in producing the 2012 social and environmental accounts. He views integrated reporting as linking sustainability to business:

Yes, I am the one who linked these things [sustainability] in 2012. I know the GRI guidelines and concepts. All these sustainability approaches are driven by corporate management and the board because integrated means how to relate these to business strategy.

(CFO 8)

Furthermore, corporate information (section 2.2), organisational structure (section 2.3) and Board of Directors (section 2.4) sections were presented in compliance with the GRI guidelines. Corporate information (section 2.2) was presented in the social and environmental accounts to provide the bank's corporate profile to the stakeholders. The CFO elaborated:

I am the one who did it. We must give them [stakeholders] the corporate profile. If somebody looks at our corporate report, they should be able to understand the corporate profile. Who are the shareholders? What year was this incorporated? Who are the major shareholders? At a glance, they should be able to understand.

(CFO)

Incorporation and legal background (section 2.8), our shareholders (section 2.9), Business Overview (section 2.10), Housing Finance Market and ABC's share (section 2.11) were

shaped by the GRI guidelines and other organisations' integrated annual reports. Incorporation and legal background (section 2.8) information were provided by the Manager PP and the Board Secretary²¹. Our Shareholders (section 2.9) and Business Overview (section 2.10) information were obtained from the MIS system. The Housing Finance Market and ABC's share information (section 2.11) were obtained from the Central Bank Report and the MIS system. The data required for this section was provided by staff members of the CFO. The artwork of the social and environmental accounts was done by the outsource company. As the CFO describes:

That [our shareholders, Business Overview] I also did [...] All these I wrote on my own. I sit with printers and rearrange the [integrated annual] report, and according to my arrangements. They developed only the graphs. I did them in Excel, but they arranged them with their artwork.

(CFO)

Main Brands of products and services (section 2.12) and operational landscape (section 2.13) information was presented to comply with the GRI guidelines. The CFO elaborated:

This is the underlying concept and the backbone of these things. For the GRI index, there is a requirement regarding products and services. We must provide all the products and services to the reader to identify what type of services we are providing [...] and where our service access points are. We are providing our services there. That is our corporate profile.

(CFO 8)

Main Brands of products and services (section 2.12) information were obtained from the Business Development and Marketing Department. The operational landscape (section 2.13) information provided branch locations and branch addresses, and this information was shaped by the other organisations' annual reports and GRI guidelines. The operational landscape (section 2.13) information was obtained from the MIS system of the bank. The branch location and branch addresses were included in the social and environmental accounts to provide information on the bank's services access points to the reader.

The Social Awards and Recognition (section 2.14) section of the social and environmental accounts was also written by the CFO to provide understanding on how the country and society have recognised the bank. It aligned with the GRI guidelines and the required

²¹ The Board Secretary Division got involved with the production of the report from the beginning of the process. The Board Secretary reviewed the Chairmen's Statement in the social and environmental accounts. She provided incorporation and legal background aspects, and shareholder information to the CFO during the production process. The Board Secretary also prepared the bank's compliance report, complying with corporate governance rules and regulations. The report of the board of directors and the report of the board sub committees was prepared by the Secretary of the Board of Directors. The Board Secretary was present during the signing off of the report.

information for it was provided by the Manager Public Relations and Publicity²² (Manager PP).

The bank event details and photographs were selected by the CFO to present the work-life balance aspect:

The Chief Manager BDM and Manager PP I got the entire profile and selected the suitable one [Awards and Recognition section]. If someone else does this, they don't know how to do this. I know the concepts [sustainability] [...]. I included photographs I can remember in the 2011 social and environmental accounts. These are work-life balances and staff motivation, dealing with society. It is also sustainability when we work together doing these things that involve work-life balances. Balancing stress, this is a social aspect.

(CFO 8)

Bank details and photographs related to its events are handled by the Manager PP, who works in the Business Development and Marketing Division and one of whose main responsibilities is the bank's press releases. She also holds event details in a database (description and photographs in separate folders of each event of the bank) and if someone within the organisation needs the information she provides it to them. The CFO obtained the 2012 events details and photographs from the Manager PP and Chief Manager BDM²³. The CFO decides which events and photographs to include in the section and has previously included photographs of cultural, sports and community activities to represent bank employees' work-life balance.

Commitment to external aspects (section 2.15) such as codes, principles and initiatives, and relations with important organisations comply with GRI guidelines. It also showcases ABC bank's associations with main organisations and the above mentioned aspects they adhere as a good corporate citizen and financial institution. As the CFO describes:

These are the new institutional bodies you must deal with in your day-to-day operations. Some may be statutory deviations, some may be social bodies, and we must recognise their code of ethics but also the code of conduct of the bank's internal operations. Accounting standards we also

²² The Manager PP provides social awards and recognition details, bank event details and photographs, and the bank's community activities to the CFO. In addition, she was also presented during the time of sign out of the report.

²³ The Chief Manager BDM provides the main brands of products and services and customer responsibility, products and services details to the CFO. She also maintains and provides customer satisfaction survey information to the CFO. In addition, she provides the vision, mission and objectives from the corporate plan to the CFO.

have to follow. We are dealing with them. When we come to CBSL, they are a regulator. We must deal with them as well. We must comply with all their regulations and directions.

(CFO 8)

Commitment to external initiatives (section 2.15) was written by the CFO and the information came from ABC bank's past social and environmental accounts. The strategic risks, challenges and opportunities table (section 2.16) was prepared by the CFO and complied with GRI guidelines and the Triple Bottom Line approach. The association of other organisations' Integrated Annual Reports was helpful in preparing this 2012 social and environmental accounts. As the CFO commented:

I prepare according to my knowledge. Sometimes the Chairperson has corrected or even included more information. The GM also suggested and the Board approved [the strategic risks, challenges and opportunities table]. This also complies with GRI – the corporate body. When you are going through the annual report this is an integrated report and we should tell not only the positive side. We should communicate all challenges. Material challenges which may harm operations. Potential risk factors we should also communicate with the reader.

(CFO 8)

However, the bank's Risk Officer was not involved in preparing this table. As he was at the operational level during this period, he was not involved in strategic level decision-making. An organisation should disclose positive and negative aspects of their operations. This showcases the risks, challenges and opportunities ABC bank faces and its operations in economic, social and environmental aspects. Risks and challenges were identified based on the organisation's internal and external changes, government prioritisation, etc. The CFO elaborated:

We are here to do sustainable management. That means managing the triple bottom line. Managing our organisation, we must understand the challenges. Different years we get different challenges. So, we prioritise things. Last year our strategic challenge was to increase the lending volume. It was a requirement at the central bank and the government to boost the economy. So, it was a priority area. At the same time, NPL (non-performing loans) management and risk management were other priority areas. For risk management, we always engage in low-cost fund management. Forming the lower interest deposits was our next priority area. We had other ideas to expand our reach by appointing new palmtop operators, etc. We wanted to expand our outreach towards remote areas. Those are our priority areas. I have quantified our achievement [...]. This bank seems like mine. Day to day I face these things. In my experiences and after a long time working here, I know the challenges I face. Sometimes I have gone through some other social and environmental accounts done internationally. I get ideas from those reports also.

(CFO)

The CFO developed stakeholders' interest and the bank's commitments and management approach regarding engagement (section 3.4). He adopted this as a framework for management discussions of the social and environmental accounts. Other organisations integrated annual reports and GRI guidelines were utilised to shape this section.

The management discussion section (section 4.0) consisted of six sub-discussions: finance and operational review (section 4.1); national economic responsibility (section 4.2); environmental responsibility (section 4.3); sustaining our staff (section 4.4); customer responsibility product and services (section 4.5); and sustaining our community (section 4.6). The Management Discussion section was prepared and presented in compliance with GRI Guidelines, codes of best practice and the corporate governance issued by the CA Sri Lanka and Colombo Stock Exchange (CSE). The following paragraphs of this section present the six subsections of the management discussion.

The financial operational review section (section 4.1) discusses macro aspects, the domestic economy, financial performance and financial operations of the bank. The National Economic Responsibility section (section 4.2) discusses the Millennium Development Goals, Policies and Governance, and Key Performance Indicators of the National Economic Responsibility. The CFO described:

When I'm writing the national economy, I thought to link the national economy with Millennium Development Goals. The government and the national economy, what are their interests? How have we addressed these during this year, and their interests? That is the concept behind this and the explanation. This is the backbone of the framework [stakeholders' interest, bank's commitments and management approach of engagement table]. So, during this period how have we addressed their interest? I quantified this as far as possible. We can write something, but I quantified and communicated it. It is the process. I summarised most of the details from the system, ledgers, and get help from my assistant and staff. All this write-up is in line with that. The table I can say the framework [stakeholders' interest, bank's commitments, and management approach of engagement table – refer to section 3.4].

(CFO 8)

The Environmental Responsibility (section 4.3) section was prepared by the CFO with support from various departments in the bank and was presented to comply with the GRI guidelines. This section presents Our Approach: Why Environment is Material, Environmental Policy, Governance, Goals, Facets of Managing Environmental Responsibility, Environmentally Responsible Lending, Promoting Sustainable Housing

and Living, Conservation of Biodiversity and Managing Carbon Footprint. The production of these will be discussed later in the enrolment section of the chapter.

The sustaining our staff (section 4.4) section was written by the CFO and required information for writing up this section was obtained from the HR department. It consists of a team profile and development indicators, HR practices and policies, Performance Review Recognition, Training and Awareness, Key Performance Indicators (Labour Practice and Decent work, Labour Relations and Human Rights, Occupational Safety and Health, Training and Education, and Staff Diversity), Labour Relations and Human Rights, minimum notice period, Occupational Health and Safety, other initiatives to improve work-life balance, Cultural and Sports Events, Training and Education, and Diversity and Equal opportunities. The cultural and sports events details were provided by Manager Public Relations and Publicity. As the CFO commented:

I built up information bulletin and, got information from HR. I collected all the information as I want to compile them as I wanted. This profile says theme profile or staff's profiles – no other bank or organisation built this. Actually, I based it on the Inter-American Development Bank to build this. Some time ago, I think 2009, they did it. Now I think they would have changed it. See, looking at this you can comment enough about our organisation...In 2012, ethnic diversification prepared the base for GRI guidelines but this entire format and the table – all these things are my designs. HR provides information according to my requirements.

(CFO 8)

The customer responsibility, products, and services (section 4.5) section has also been written by the CFO;

I did this [customer responsibility, products and services section] based on research by some Australian banks. The GRI guidelines are also there. Customer rights, under social we have product responsibility. We should produce products that are marketable but also accepted by the ethical to the environmental, the ethical to society. We can't mislead you and say something. Fair banking and product responsibility [...]. I know the product and I am the one who developed most of it so I did it my own.

(CFO 8)

Information for this section was not provided by the Chief Manager BDM as the CFO developed most of the bank's products while he was working as the AGM Business Development and Marketing. Though currently working as the CFO, he has continued to develop many products for ABC bank.

Commitment towards long-term economic prosperity (section 3.1) was written by the CFO who aligned the Millennium Development Goals and UN Global Compact framework.

This section was presented to comply with the GRI guidelines. The ten-year statistical summary was prepared by the Chief Manager Accounting based on the information obtained from his staff in the Financial Department. He prepared, supervised and confirmed the financial report to the Chief Financial Officer. The Risk Management report and the framework were developed in compliance with the GRI guidelines. The CFO (CFO 8) says: “Particularly, I am the one who did that (Risk Management Report). I did it (Risk Management Framework) and I read a few annual reports and rearranged this.”

The Global Reporting Initiative (GRI) index (section 6.1), which was included at the end of the integrated annual, was prepared by the CFO and its G3 reporting framework was used as a guide in preparing the 2012 social and environmental accounts. This index provides a comprehensive listing of the GRI Indicators reported by ABC bank. ABC bank assessed its social and environmental accounts 2012 as a B level section based on the reported indicators and disclosure of approaches on sustainable business practices (2012 Integrated Annual Report).

The Outsource Company

The outsource company performed well during the production of the social and environmental accounts as defined by the 2012 sustainability template. This company did the artwork including graphs, tables and figures based on the CFO’s requirements. The CFO directly interacted with the outsource company and rearranged the social and environmental accounts per his requirements. The outsource company wrote some parts – for example, the Chairperson’s statement (section 1.6) and the GM/CEO’s review (section 1.7). It first conducted interviews with the Chairperson and CEO then wrote their statements based on these.

Sustainability Research and Local and International Social and environmental accounts

CFO’s Sustainability Research and Local, International Social and environmental accounts were important elements in preparing the following sections of the 2012 social and environmental accounts: The story of the second integrated annual report; Highlights of Our Carbon Footprint (section 1.5); Corporate Management (section to 2.5); Senior Management, Managers (section 2.6); Operational Landscape (section 2.13); Strategic Risk (section 2.6); Challenges and Opportunities (section 2.16); Commitment Towards Long-Term Economic Prosperity (section 3.1); Strategic Directions (section 3.2); Commitment Towards Valued Partners (section 3.3); Stakeholders’ Interest, Our Commitments and

Management Approach of Engagement (section 3.4); Customer Responsibility, Products and Services (section 4.5) and Risk Management (section 5.1). The following section of the chapter presents the assembling process of the above-listed sections of the 2012 social and environmental accounts.

The strategic focus (section 3.0) section consists of the commitment towards long-term economic prosperity (section 3.1), strategic directions table (section 3.2), commitment towards valued partners (section 3.3) and stakeholders' interest, our commitments and management approach of engagement (section 3.4). The Commitment towards long-term economic prosperity section (section 3.1) was written by the CFO and related to the business strategy of the bank regarding sustainability:

I prepare these parts based on my research and my knowledge gathered from the sustainability research. This business strategy links to the sustainability strategy. For any business person, there is an underlining strategy. An underlining market segment. You don't just create a business. There is a market. Only a market creates a business. The market is what you must link with the business strategy. Then the markets do not just run alone. The market is just a party. There is the economy, environment and society. Again, that market should divide into those three areas.

(CFO 8)

He expanded his knowledge to write the section on the commitment towards economic prosperity (section 3.1) and do so using associations from sustainability research and other organisations' Integrated Reports.

The CFO developed stakeholders' interest, our commitments and the management approach to engagement (section 3.4) as a framework for communicating with ABC bank's stakeholders. Initially, the CFO identified the main stakeholders and their interests, then later communicated the bank's commitment towards them in the social and environmental accounts. Other organisations' annual reports were utilised to compile this section.

The Sustaining Our Staff section (section 4.4) was written by the CFO, who obtained the required information from the HR department²⁴. The CFO prepared this section based on Inter-American Development Bank's 2009 Annual Report. The customer responsibility,

²⁴ Corporate information, organisational structure, Corporate Management, Senior Management, Regional Managers and Management information were provided by the bank's HR department. In addition, this department also provided information relating to the sustaining our staff section of the report.

products and services section (section 4.5) was also written by the CFO. This section was shaped by research carried out in Australian banks. The Managing Environmental Responsibility, which was presented under the Environmental Responsibility Section (section 4.3) was written by the CFO using other banks' annual reports, and approval was obtained from the board of directors.

The Corporate Plan

The bank's Corporate Plan changed in 2013, allowing the bank to engage in financial services other than housing loans. This widened the bank's operations and provided new revenue streams for it, and it mainly focused on the bank's product diversification strategies. The CFO states:

ABC bank was incorporated under a parliament act. Recently, the 2011 Parliament act was amended. We could review things through this new amended act. Earlier our business was limited to housing business. Now, the act has given us more freedom go for other business, not only housing. The ultimate objective is to serve housing needs better than previously. Competition is too high, and then as housing bank, we couldn't survive just by giving housing loans. So, we should have some other sources of income to support the core business. That's why the government has really understood and amended it. Now we can diversify our portfolio but maintain housing as the core business. The government has changed the policy and given more scope to the operation. We should recognise the privilege that the government has given us. We can change our vision and mission, so we are going to. Corporate management can decide and after that, we can discuss it with the board of managers.

(CFO 2)

ABC bank's corporate plan performed as defined by the social and environmental accounts template. Reciprocally, the vision and mission of the social and environmental accounts were shaped by the bank's corporate plan. The corporate plan was prepared by a consultancy firm with contributions from corporate management and branch management. ABC bank's corporate plan was revised every four years. In 2013, it was revised and this changed the bank's corporate strategies for the next four years, as the CFO (CFO 8) stated: "They concern the board approved vision and mission as a corporate strategic plan [...] It [corporate plan] is another process. A collective process of corporate management and branch management. It is a circle to get it correct and is guided by consultant partners."

ABC Bank is a housing development bank that caters to the lower- and middle-income population in Sri Lanka:

ABC Bank is a development bank. So, when we decide our vision and mission, these should always focus on sustainable development. For a

development bank, the government is an ultimate stakeholder. So the main interest is to help develop and improve the lives of people. The vision and mission should always go with sustainability. We can't decide sustainability separately from sustainable development. Even our sustainability reporting should go with sustainability development. That's the most interesting thing in ABC bank. We always decide our vision and mission when we are making our corporate plan. Again, making our corporate plan involves reviewing our mission and vision in line with the government's development policy. So, we can't disregard the government's development policy.

(CFO 2)

In 2009, the corporate plan was shaped by the CFO's associations with the GRI guidelines and sustainability concepts. It contained the essence of sustainability and aligned with the government's development policies in Sri Lanka. The bank's corporate plan was prepared by a consultancy company, with corporate management's participation. However, responsibility for the corporate plan came under the Chief Manager Business Development and Marketing. In 2009, the CFO worked as the AGM²⁵ Business Development and Marketing so his interaction with the corporate plan was shaped by sustainability development and aligned with the government's development policies.

The Millennium Development Goals and the UN Global Compact Framework

The Millennium Development Goals and the UN Global Compact framework successfully performed the roles defined and attributed to them in the 2012 social and environmental accounts template. The commitment towards long-term economic prosperity (section 3.1) section was written by the CFO and was based on the Millennium Development Goals and the UN Global Compact framework. This section complied with GRI guidelines. The Millennium Development Goals focused on enhancing the quality of life and the UN Global Compact initiative focuses on improving human rights. The CFO aligned both with his writings. He worked on connecting them with the corporate plan to shape ABC bank's goals and business strategies. The CFO elaborated:

I got this from the millennium development goals. I want to include this in our corporate agenda. The core bedrock of millennium development goals is housing and improving lifestyles, improving quality. We are a bank, so that's why my thinking is more advanced. Those are the ideas I have learned from all my readings. The GRI also focus on this. In the millennium development goals, the focus is on the quality of life. The Global Compact initiative is about improving human rights. So, we are a development bank that particularly addresses the financial need of housing, which is the bedrock of all these human rights and quality of life improvement. All these

²⁵ Assistant General Manager.

things you don't get without housing. You don't have an address so you can't enjoy any human civil rights [...] So the house is the bedrock of all social stability and improving the quality of life, economic stability, environmental stability as well. Ultimately, all link to the environment.

(CFO 8)

The Sri Lankan government is obliged to achieve UN millennium goals. Therefore, satisfying ABC bank's main stakeholder (government) by aligning UN millennium goals with the bank's strategies has been very significant. The CFO described:

We were formed by the [ABC] act of parliament to help people with housing finance. In our reporting, we have been empowered by the act of parliament to do business in housing finance [...]. When we do such business, we are mandated to make a profit for our capital providers. At the same time, there is an objective to help people with housing finance. So, that's the economic side: we have to provide profit to the capital provider. That is the business strategy and within this business objective, we must run this organisation but make profits for capital providers while fulfilling certain objectives to society and the economy [...]. When we operate our corporate agenda for the mandate [ABC Act] we must implement this business in line with national and international ethics, best practices, initiatives, and we must respect them. Whatever possibilities we must get their knowledge into our internal regulations, fundamentals initiatives are rules [...]. UN millennium development goals are leading agenda for the United Nations and even our Sri Lankan government [...]. The Sri Lankan government is obliged to attain millennium development goals and targets by 2015. Some targets we have already achieved and we have been a development partner or a development financial institution in the country and we have statutory obligatory support from the government to achieve those targets and index. Also, implementing our business in line with international global reporting initiatives is important. This means GRI. That is a business strategy. I want to develop an internal sustainability agenda using UN development goals.

(CFO 8)

UN-Habitat

The UN-Habitat performed as a key actor in the production process of the 2012 social and environmental accounts. Many organisations were listed under social associations (which was presented in the commitment to external initiative section – section 2.15), which shaped and reshaped ABC bank's business model. In this case, these organisations shape the bank's sustainability practices:

The UN-Habitat is the institution that promotes the mainly lower- and middle-income housing sector, and the economically weak segment. It is providing strategies and housing policies. So, normally we deal with them to get some ideas and information. Mainly we implement habitat day agenda, with UN-Habitat.

(CFO 8)

Organisational Policies

Internal policies of the bank were developed by the subject-related managers of the bank. However, the financial and sustainability-related internal policies were developed by the CFO, with the assistance of corporate management:

Policies are made by the managers. Since I got involved with finance I did the finance part. I discussed with corporate management and, only with their approval, I submitted to the board of directors. Then it became an internal policy. I can't do everything alone. Policies should be approved by the board. Subject managers develop the policies and get approval from corporate managers. After that, I submit them to the board.

(CFO)

To increase business in line with shareholders' interests, the bank reported the strategies it had undertaken in the social and environmental accounts. This was mainly done through the bank's stakeholder engagement/communication policy. This policy was mainly used in compiling the commitment towards valued partners section (section 3.3) and stakeholders' interest, our commitments and the management approach of engagement (section 3.4). The CFO explained:

When it comes to shareholders we have to know what their interests are. We must increase our business in line with their interests. And we must adopt risk management as we can record a profit today but something goes wrong tomorrow. See what happened to the Ceylinco Group. So, there is a concern. Their investment is secure, but we must communicate with them. We must do our best to maintain their interest during that period. That is the reporting part. Annual communication strategies should be central to the (integrated) annual report. Other organisations conduct several surveys and stakeholder seminars to collect information.

(CFO)

ABC bank's sustainability policy and its stakeholder engagement/communication policy successfully performed during the production process of the 2012 social and environmental accounts as defined in the template. The CFO identified and the Board of Directors approved valued partners through the bank's main stakeholders. Investors/shareholders, the government of SL and regulators, customers, employees, suppliers, the environment and the community were identified as the main stakeholders based on the bank's commitment towards them and their interests. The CFO developed stakeholders' interests, the bank's commitments and the management approach of engagement (section 3.4) and adopted these as a framework for management discussions. As he described:

In 2009, I developed the sustainability policy, and as part of this policy, we developed the communication strategy and how we are going to address stakeholders' interests. The board approved the policy of stakeholder development and Cord of communication. I identified seven main stakeholders and their main concerns. And I noted what they expect from us. The first thing we should identify is the major stakeholders and after that, you must interact with them. But for this we must understand what their major interests are so we can interact effectively with them. Only then can we address our day-to-day business.

(CFO 8)

ABC bank engages with stakeholders to communicate how the bank has protected and served their interest over a time. Stakeholder engagement is done based on the bank's communication/engagement policy. The bank engages with their shareholders at the AGM (Annual General Meeting) and communicates how it has made profits to meet their expectations:

We must keep a very good relationship with shareholders. Then, in our sustainability content, we communicate and engage with them as to how we have protected their interest during that period. The social and environmental accounts cover a period. For each shareholder, we have an engagement policy. If you go through the annual report [social and environmental accounts], you can see against [bank's communication/engagement] policy we have work. Shareholders in the main need annual reports on the due date of the AGM, and they need to enhance their values. The sustainability is important as our activity and consequent reporting of it must meet their expectations.

(CFO 2)

The CFO developed numerous sustainability practices before recruiting the current Head of HR. He also developed the bank's Human Resource Policy and obtained the approval of the Chairperson and the board of directors. The CFO commented:

When I introduced these things he [Chief Manager HR] was not there. We can't employ by force, we can't employ children, and we must pay a reasonable salary. Also, we can't just appoint people. There are procedures to follow. Government regulations and labour regulations, and we have signed the ILO agreement. So, we are operating within international and local regulations. We work within these criteria. So, that's what I quantified and reported. Then I made it a policy. When we need to do new recruitments, we must do a paper advertisement, we must follow the carder requirement, we must get approval from the treasury, and we must do paper advertisement in three languages, in three national papers. We can't just recruit all Sinhalese. We must give some opportunities to other communities as well. This is what we normally practice. But there was not a proper document. What I did, I made it as a policy and drafted in the annual report [social and environmental accounts], got approval from the chairperson and the board. I report it. Then I developed all the internal

indexes and drafts to measure age, ethnicity, diversity, etc. male and female, communities as out of Colombo or out of western province.

(CFO)

Furthermore, the CFO developed ABC bank's Community Policy and wrote the sustaining our community section (section 4.6) based on the stakeholder framework. This section consists of the Management Approach, Policy and Governance, ABC Community Policy, Community Performance, Donations and Sponsorships, Community Empowering, through housing Finance and Donations of Drugs. The bank's community activities were managed by the Business Development and Marketing Department of the bank. The CFO explained:

Yes. Again, these things go per that framework, the stakeholder framework. This I am writing here and I have addressed that interest in that period [...] our philanthropy projects are all identified per our community policy. I made this community policy. Normally, those proposals come from the branches, after it goes to the departments and finally the committee. If proposal aligns with our policy framework and budget, we approve [...] For the community part we get proposals from branches and different departments. Then evaluate if there is some link to our business and if there is we take them up. It is mainly the business development department that is involved in this.

(CFO)

The GRI Guidelines and Code of Best practices and corporate governance issued by CA Sri Lanka and CSE were complied with in preparing this section. The bank's community activities such as donations and sponsorship details were provided by the Manager PP to write this section. Additionally, the welfare society of the bank also conducted a few community projects:

Normally the marketing department organises CSR projects. The Habitat day was also organised by the marketing department. Other departments do not get involved in these types of CSR activities but in 2012 the welfare society organised one project. They built a building for a rural school. It is there in the 2012 annual report [social and environmental accounts].

(Manager PP)

The bank's Environmental Policy was developed by the CFO using his association with GRI and other sustainability entities:

I am the one who created it in 2009. I wrote Environmental Policy and discussed it with the Chairperson and GM. I then presented it to the board and got the board's approval before distributing it. You know, I have one or two months to do this [produce the social and environmental accounts]. This is only another duty for me [...] You want to get the best product and it was easy to do by myself since I know the subject. I know the GRI and about sustainability. That is why I can do otherwise to what they have given if

required. I wrote and produced the report [social and environmental accounts]. Since I know the concept of sustainability, I align all the things.

(CFO 8)

The bank's Environmental Policy provides guidance on setting more rigorous standards for lending operations, managing one's own carbon footprints, resource utilisation and supply chain management. As the CFO described:

Regarding the environmental policy, normally we are not granted a loan that is not approved by the local governmental authority... We are not providing any loans without local authority approval. We are helping people to align with sustainability. Otherwise, housing plans are not approved by local authorities. He can build his house, but we see the destruction it is causing the environment. Again, we encourage him to comply with government rules. If we are being a responsible corporation as a customer or as employees, we are complying with all the rules and regulations. Only then can we comply with the sustainability operation and environmental requirements.

(CFO 2)

The Environmental Responsibility section (section 4.3) was prepared by the CFO, who obtained support from various bank departments. He developed numerous internal policies. The Environmental Responsibility section included the bank's carbon footprint calculations. Many of these policies, indexes and reports were developed by the CFO through his strong associations with GRI guidelines, sustainability research and external organisations such as ACCA, Integrated Reporting Framework, CA Sri Lanka's integrated reporting committee, other organisations' integrated reports, etc. Sustainability knowledge was generated because of the CFO's strong association with these entities. The 2012 social and environmental accounts template successfully aligned other entities interests with the CFO's interests to produce the 2012 social and environmental accounts.

The CFO's strong association with the bank's environmental responsibility aspects was also showcased through organising the World Habitat Day Walk (occurs every year) and developing indexes to measure the bank's carbon footprint. As a member of staff (Manager PP) explained: "For the Habitat day he instructed us to organise that event. Per his advice, we did it...It was an idea of the CFO. It was initiated by the CFO. Every year we organise this event. So, in 2013 we also carried it out."

Our facet of Managing Environmental Responsibility (presented under the Environmental Responsibility section – section 4.3) was also developed based on the bank's Environmental Policy. The environmental responsible lending concept has been practised

by the bank for a long time. However, the CFO linked this concept with sustainability to communicate it to their stakeholders. The CFO elaborated:

Yes, it was there, normally we don't lend on unapproved housing plans. It is in our procedures: we don't approve a housing loan that has not been approved by the local authority. Also, the plan must be approved by a chartered architect. And the site plan should be approved. That means land should also be approved.

(CFO 8)

The Indexes and Surveys of ABC Bank

The bank's indexes and surveys performed their roles successfully during the production of the social and environmental accounts as assigned by the report template. The environmental and economic indexes were developed to provide information for the bank's sustainability reporting. The CFO claimed: "All these environmental and economic indexes are my calculations. I made all these indexes." The CFO developed these indexes in 2009 and they have been used for sustainability reporting since then (refer to Chapter 6).

All the indexes were prepared manually from information obtained from the management information system (discussed further in the following section of this chapter). Then the CFO calculated the electricity consumption index by collecting information from the Administration Department:

Yes, it [carbon footprint] is talking about the environmental side. The Electricity Consumption Index is my own creation but is based on true figures. We collect information from the administration department and we calculate it. I am the one who creates this index and monitors it.

(CFO 2)

The Electricity Consumption Index helps to increase transparency and make managerial decisions in the bank:

See, this carbon footprint index, no other companies have highlighted it like this. They don't even give priority to this. Here we have provided electricity consumption in KW. This figure I got from the branch and summarised it in the administration department. They prepared the schedule for each branch for 12 months' value and the amount for consumers in KWtz after we got the total figure for last year in total consumption of KWtz. This was done manually. Now, this part I am going to computerise. Now we are developing a separate MIS system that is linked to websites. Normally, earlier they didn't worry about that just pay the amount. They weren't even concerned about the quantity consumed. But this is the most important part. Cost reduction. Those days they thought we can't control it. Whatever the bill was it would be paid. Now they must show proper concern about the

units they use. Because when they fill in the MIS system, we come to know the variation. The auditors have gone through all the information.

(CFO 1)

Staff members less association with the sustainability reporting is visible in the production process of the social and environmental accounts. The CFO clarified:

The problem here is that if I want information about this, on behalf of me, the head of administration summarises this information. But they don't know what the purpose of it is. For instance, I am the person who thought about the electricity consumption index and coordinating it. I am the person who is commenting on what the impact is of the carbon footprint is in the society. They just write on my instructions.

(CFO 1)

The Chief Internal Auditor provided the paper usage information to calculate the paper consumption index to the CFO:

In 2007 or 2008 the sustainability reporting started. The preparation of the report (social and environmental accounts), well I can't tell you definitely if it was solely done by the CFO. Maybe 90% of it was. We just provide the required information for the carbon footprint and the paper usage information.

(CIA)

The Vehicle Mileage and Petrol Consumption Index (Business Travel and Fuel Consumption Index) was developed and maintained by the CFO.

The CFO developed the public transport used by staff index based on Colombo Stock Exchange guidelines. He calculated this to be as follows:

$$\frac{\Sigma (\text{Staff travel distance from residence to work} \times \text{staff attendance} \times 2)}{\text{Numbers of employees participate to the survey}}$$

Numbers of employees participate to the survey

Yes, the Public Transport Use by Staff Index is a very good index. I got it from the Colombo Stock Exchange. See if all the listed companies made this index, how would it affect the national fuel consumption and national carbon footprint as a country. This is my own creation. We use to get this information from each branch annually. This gives us correct information. We calculate the distance from the residents' daily travelling. They only give me the km they have to travel from residence to office. What I do is take their attendance and multiply the km by two. In another way, we used this internal monitoring for sustainability. It all depends on how people look at this index. That's the challenge we have. They know this is an important index. But they don't give that priority. See, somebody travelling daily 50 km per day. Travelling 25 km to work means he has to leave the house by 5.30 am at the latest. After work, he will get home after 7.30 pm. If we

reduced the fuel consumption per day, then we can use them for another three years than what we expected. On the other hand, see the productivity of our staff. When we take management decisions when we recruit or transfer staff, we should look at their requirements and be sensitive to this index.

(CFO 2)

The bank used this index for internal monitoring. This index directly affects the staff's productivity and efficiency. It also indirectly influences Sri Lanka's public transport. The public transport index had not been calculated by any other organisation in Sri Lanka.

In addition, the CFO developed the bank's Human Resources Policy and the staff satisfaction survey to measure employees' satisfaction each year. The CFO explained:

We did it using the staff satisfactory survey internally. No one else was involved it. I am the one who conducted it [staff satisfaction survey]. He [Chief Manager HR] joined the bank one and a half years ago. Even before that, I did, but HR didn't conduct any satisfactory survey last year. So, I didn't use it this year. Those people don't think; they don't get that challenge. There are people who talk nicely [...] You see now; those are the issues in semi-governmental bodies. They [HR] are trying to develop their own areas, not the overall bank growth. Those are the issues. But I don't care.

(CFO)

The CFO aims to use the staff satisfaction survey to increase employees' productivity:

You can say I did this many training hours, this and that. But ultimately, what we expect from all these things is to add strategies. Keep all the staff happy. If they are not happy they can't expect suitable returns from them and productivity. So, all the strategies should focus on increasing productivity. The survey was very genuine. I offered them a day [to fill] and delivered the entire questionnaire. Within one day they returned it.

(CFO)

The CFO was disappointed the Head of HR's resistance and not continuing the staff satisfaction survey:

Last year they didn't do it. This morning I took this matter up with corporate management. Can you talk to the Chairperson about this? We have done many international things. These are not done by other local organisations. So, we should make these things, indexes and tools to run this organisation... I developed these things. Last year, when I was on annual leave I was in India. I went through the (integrated) annual report. Only then did I realise what kind of effect I have had. It was appreciated by GRI India.

(CFO)

In 2009, the CFO developed many indexes and policies in ABC bank to support decision-making and sustainability reporting. The CFO claimed: “I am the one who developed those areas in 2009. You can see all these movements in the 2009 annual report. I don’t think they [corporate management] are using this information when they make decisions. See, for HR, they must be concerned about sustainability. Sustainable HR.”

Continuing sustainability reporting has been a difficult task without the support of the HR department. The Chief Manager BDM argued:

To be honest, our head of HR doesn’t give support. He doesn’t have an understanding. Without HR support, the sustainability part, well, that path is very difficult, because you must train people, you must make them understand why they are doing this, what is the reason for doing this, but management gives support because we always provide training for a long time so they understand sustainability. HR people are not supportive, but it’s important to get their support to continue sustainability operations. Without their support, it’s very difficult to continue this.

(Chief Manager Business Development and Marketing)

A Customer satisfaction survey was carried out by ABC bank to measure overall customer satisfaction with the bank. As the CFO argues (CFO 3): “I initiated it [customer satisfaction index] and now it’s been continued by the Chief Manager BDM. Last year we did it. Even those indexes are not utilised for internal improvement. Those are the challenges what I see. Sometimes I feel fed-up and wonder what the purpose of doing these is.”

The Chief Manager Business Development and Marketing was responsible for managing the customer satisfaction survey and the system. The CFO commented:

Yes, we should evaluate it [customer satisfaction]. Annually, we get a randomly selected sample. We get responses. We should evaluate those things when we give a report [social and environmental accounts]. Somebody must take care of those things. We don’t manipulate things. You know there is a structured system developed by me using Excel. She [Chief Manager BDM] just enters the figures and gets the output.

(CFO 3)

The objective of conducting a customer satisfaction survey in ABC bank is to address customers’ needs and to develop new products and services to address their needs. The CFO elaborated:

We have a responsibility to address customer needs; we are dealing with 70% of the population. So only we can get their questions, which means we can deal with their needs. And develop new products and services that are more

profitable. A win-win situation for both parties...Some surveys we do directly through mobile banking operators.

(CFO)

ABC bank aims to increase the company's productivity and reduce the economic and environmental effects of staff's commutes and travels. The CFO explained:

This is my invention [vehicle mileage index]. We try to calculate the mileage of this and reduce that. These practices are good for the environment, organisation and the economy. We do a [same year] first of January meter reading and an end of December meter reading and getting the difference is a very simple process. Staff transport is a little bit difficult. I get it by an annual evaluation. This we do area branch by branch. And take the average km of travelling per day. Our target is to minimise it. Even when we are recruiting employees we consider the travelling distance. But now we are not practising it. We should educate the staff, and the Head of HR should think about this [...] I have implemented this and they should carry it out. I can't do everything. So, when we transfer an employee we should be sensitive to an index. If we aren't then cost will increase. It will affect the company's productivity and have economic and environmental effects.

(CFO 1)

However, unfortunately, no Corporate Management members have utilised the information obtained from the indexes and surveys to make managerial decisions that will improve the business operations of ABC bank.

MIS (Management Information System)

In 2013, the CFO sought to develop an MIS (Management Information System) to support ABC bank's sustainability reporting. Data collection for the indexes was planned to be conducted through this website:

We can easily develop a system. I am going to develop an MIS system that can support sustainability reporting. Still, these things I am doing manually. Now I am building a website that can support data collection for these indexes. Now, only I am going to develop a system. This information system will be called an MIS resource for collected data. We have 34 branches, and we can collect source documents here and there through the system and prepare quarterly internally publications, figures, analysis and conclusions about sustainability impacts. Now it is developing. I mean the Management Information System.

(CFO)

However, the CFO failed to develop the MIS system as expected because of a lack of support from ABC bank's top management.

The Chief Manager of IT provided the information the financial department required using the centralised IT system. As he describes (Chief Manager IT): "We have to provide various analysis reports, basic information to the financial department, and they will do the analysis as their requirement for the annual report [social and environmental accounts]."

The Banking Act, GRI Guidelines, continuing listing requirements under section 7.10 of the listing rules issued by the Colombo Stock Exchange, international and local annual reports and previous year's integrated reports of ABC bank were complied with in preparing the Risk Management section (section 5.1). This section consists of Rationale, Risk Profile, Challenges in Managing Risk, Risk Management Governance Framework, Business Process and Risk Owners, External Codes/Initiatives of Best Practices, Statutory Protections Against Insolvency, Review of Implementation of Approved Policies and Procedures, Risk Analysis and Mitigating Strategies in Place, and Risk Precautionary Management Framework. The CFO described:

It [Risk Management] was developed by the CIA (Chief Internal Auditor). After that, I modified it by comparing it with GRI, and in some areas, we did go beyond the GRI. Normally, for any organisation, sustainability reporting is not a big thing. And most companies don't report what they do...Then our duty is to perform and provide an adequate return to shareholders. So, we have to concentrate on potential loss, environmental damages and internal threats. You know, we are running this business in society. There are different people involved in and important to it. We should have our own strategies to minimise and manage risk factors and maximise returns. Minimise and manage. Some risk factors are there that we can't minimise. We can only manage them. We should understand our departments and identify the risk factors for them then discuss these with corporate managers. Try to correct them accordingly. So, those are regular day-to-day activities. We review risk factors regularly and report them to corporate managers, normally regularly. We are running two main risk factors. We are politically not stable, and environmentally not stable. So, we should deliver our corporate objectives as well as shareholders' expectations'. We can't say because of this we make a loss. We can't say because of the environmental and political issues this happened. We should run through all the challenges. That's the challenge management must face. Then we have our own strategies to minimise and manage risk. This is part of the GRI requirement.

(CFO 2)

The CFO played a key role in preparing ABC bank's risk management report. The CFO claimed: "I am the one who did the Risk Management Report and the Risk Management Framework, and I read a few annual reports and rearranged both." (CFO 8).

However, the bank's Risk Officer was not involved in preparing the Risk Management section as he was working at the operational level during this particular period, so he didn't

get involved in strategic level decision-making. As he (Risk Officer) states: "I didn't participate much. They prepared the report [social and environmental accounts] and gave it to me. I had a rough glance at it and went away[...] Basically, this format has been developed by the CFO. I mean... the CFO was the key officer in formatting the annual report [social and environmental accounts].

ABC Bank's Risk Precautionary Management Framework addressed compliance, risk management and business line operation. The banks' Compliance Officer reviewed operational compliance with the ABC Act under which ABC bank was established. ABC bank also adheres to the requirements of the Finance Act, directions issued by the Central Bank of Sri Lanka (CBSL), the listing rules of the Colombo Stock Exchange (CSE), and the code of best governance practices issued jointly by the CSE and CA Sri Lanka.

Risk Management involved operational policies and procedures. These policies are formulated by the senior management/management committees, approved by the Board of Directors and reviewed in conjunction with current developments. Business line operation included the real-time operational focus on risk management. The RO (Risk Officer) was responsible for setting up a system to identify different types of risk and management on time.

The bank's Risk Management Framework consists of the Board, Subcommittees, Management Committees, Business Process and Risk Owners, and Internal Audit.

The Review of Implementation of Approved Policies and Procedures involved Audit/Assurance, Reporting Level, Reporting Frequency and Area Covered. The bank carried out an external audit, internal audit, assurance audit on sustainability reporting, Bank Supervision Department of the Central Bank and credit ratings to review the implementation of approved policies and procedures.

The Risk Management Framework, which was developed by the CFO, was copied from ABC bank's 2011 integrated report. ABC bank identified credit risk, Interest Rate and Liquidity Risk, Operational Risk, Reputations Risk and Compliance Risk as risk categories. The Risk Management Framework addressed the risk category, risk rating, risk description and controls in place to mitigate.

The ABC Act, Mandatory Codes of Corporate Governance issued by the Central Bank of Sri Lanka, relevant laws under the Banking Act, Code of Best Practices on Corporate Governance issued jointly by the Institute of Chartered Accountants and Securities Exchange Commission of Sri Lanka, and continuing listing requirements under section

7.10 of the listing rules issued by the Colombo Stock Exchange were all complied with in preparing the social and environmental accounts various sections.

The mandatory code of Corporate Governance was issued by the Central Bank under the Banking Act for Licensed Specialised Banks. The Code of Best Practices on Corporate Governance issued jointly by the Institute of Chartered Accountants and the Securities Exchange Commission of Sri Lanka outlines the directors, directors' remuneration, relations with shareholders, audit and accountability, institutional shareholders and other investors.

Code of Best Practices on Corporate Governance issued jointly by the Institute of Chartered Accountants and Securities Exchange Commission of Sri Lanka complied with preparing the Chairperson's Statement (section 1.6), the CEO/ GM's Review (section 1.7), profile of the Board of Directors (section 2.4), Management Discussion (section 4.0) which presented Financial and Operational Review, National Economic Responsibility, Environmental Responsibility, Sustaining Our Staff, Customer Responsibility, Products and Services and Sustaining Our Community.

The continuing listing requirements complied with preparing the Corporate Information (section 2.2), profile of the Board of Directors (section 2.4), profile of Corporate Management (section 2.5), profile of Senior Management (section 2.6), Incorporation and Legal Background (section 2.8), Our Shareholders (section 2.9), Business Overview (section 2.10), Housing Finance Market and ABC's Share (section 2.11), Main Brands of Products and Services (section 2.12), Operational Landscape (section 2.13), Commitment Towards Long-Term Economic Prosperity (section 3.1), Strategic Directions (section 3.2) and Risk Management (section 5.1) sections of ABC bank's social and environmental accounts.

The Board Secretary Division of the bank played a key role in the production process of the 2012 social and environmental accounts:

We as the secretary division look after all the directors' responsibilities, directors' profiles, chairman's review, directors' report, share information, proxy, subcommittee reports. We provide all this information. Starting from the beginning of the report to taking directors photos we get involved. The production of the annual report starts in January; from that instance, we follow up the report. We keep the contacts with the registrar as the Board Secretary Division. At the end, we check up the whole annual report and all the other reports.

(PA to Board Secretary)

The Chairman's and the CEO's statements (section 1.6 and 1.7 respectively) were presented to comply with GRI guidelines, Code of Best practices and corporate governance issued by CA Sri Lanka and the Colombo Stock Exchange (CSE). The Chairperson and the CEO reviewed their statements, which were written by an outsource company;

The Chairperson's review has been done by the production company. The Chairperson's review and GM's [CEO's] review was written by them and modified by me. I modified them as I wanted to add some sustainability aspects. But in 2011 I was the one who did the Chairman's review.

(CFO)

Although the CEO's review and the Chairperson's statement were not written by the CFO, the sustainability concepts used in the production process were his own ideas. As the Chief Manager BDM commented: "Yes, it is my understanding that the GM statement and the Chairman statement were not done by the CFO [...] But for the annual report [social and environmental accounts], the total concept was his."

The Board Secretary also reviewed the Chairperson's statement (section 1.6). The Chief Manager Accounting provided the figures and the ratios for both statements.

The Board of Directors profiles (section 2.4) were prepared in compliance with the Code of Best practices and corporate governance issued by CA Sri Lanka, the Colombo Stock Exchange (CSE) and GRI guidelines. The Corporate Management (section 2.5), Senior Management (section 2.6), Regional Managers and Management sections (section 2.7) were shaped by other organisations' annual reports. Corporate Information (section 2.2) such as Name and Address, Registered and Head Office, Legal Form, Stock Market Listing, etc. and the profile and pictures of the board of directors was provided by the PA to the Board Secretary²⁶. This information was maintained in different Registers and Files by the PA to the Board Secretary and the staff members of the Board Secretary Division. They updated the information manually on a daily, monthly and yearly basis. The Board of

²⁶ Information relating to the Board of Directors' profile, meeting attendance, director list, directors' appointment dates, retirement dates, etc. was maintained by the Personal Assistant to the Board Secretary. Furthermore, he provides the information required for the report of the board's sub committees and the report of the Board of Directors to the Board Secretary. He took attendance records for board committee meetings. He also collected all the information required for the Audit Committee meeting from the Chief Internal Auditor. He prepared the tables required for the Board and Committee meetings.

The PA to the Board Secretary was also involved in preparing the bank's governance report by providing specific information. In addition, the information required for Directors' Interests in Contracts with the Bank and Share information was provided by the Personal Assistant to the Board Secretary.

Secretary Division also got involved from the beginning of the integrated annual report, taking photos of the directors and ending the process by reviewing the entire annual report. Corporate information (section 2.2), organisational structure (section 2.3), Corporate Management (section 2.5), Senior Management (section 2.6), Regional Managers and Management Information (section 2.7) were all provided by the bank's HR department.

The 2012 social and environmental accounts were not assured internally or externally in 2013. The previous report (2011 social and environmental accounts) was assured by the Burahathi. However, external assurance was not carried out as the CFO was not present in Sri Lanka during this period. ABC bank practices sustainability reporting on a voluntary basis; thus, the Chief Internal Auditor (CIA) does not deem sustainability reporting to be a risk area to carry out an audit on it:

For sustainability reporting, at the moment we don't do any internal assurance. The thing is, this annual report project is done within a very short period. So, we don't get any time to do any assurance because of the rush to prepare the report (social and environmental accounts), but they get an assurance outside.

(Chief Internal Auditor)

Internal assurance on sustainability reporting was not conducted within the bank either.

The Chief Internal Auditor commented:

We also have a duty to verify and give an assurance to the quality of those data but the problem is we have limited resources so we must give priority to other areas like business operations mainly. He [CFO] has the support of the finance department staff; presently, he is not part of the auditors or subject to an auditor's review. This process is on top of the business process so generally, it's not on our agenda. We do a risk assessment – that's how we make the annual audit plan. We do the risk assessment on the branches and various departments. After that, we prioritise and distribute available resources among the high-risk entities. So even if we do an assessment we don't see the risk of this activity because if you don't do a proper report we will not get a prize in the competition but the basic information is provided in the annual report. the basic requirement complies with the corporate governance report, the director's statement on internal control, audit control, everything is there. Sustainability reporting is not a must in the annual report. So, we assign a low-risk rating for this activity. I mean the practical situation. We must allocate the available resources to the most high-risk areas, so if you are doing risk rankings we prepare the annual audit plan. First, we do risk assessment every year, based on the allocated time for the project's assignment.

(Chief Internal Auditor)

The annual report committee in 2012 was headed by the Chief Financial Officer. the Chief Manager Accounting assisted the CFO by providing the required information for the social and environmental accounts.

Yes, there was an Annual Report Committee, but it was totally owned by the CFO. The report was written and prepared by the CFO. I checked some facts and I assisted him always.

(Chief Manager Accounting)

The accuracy and quality of the data were ensured by the bank's audit department. However, the data collected specifically for sustainability reporting was not audited by the bank's Internal Audit Department:

Yes, if the information is not accurate there is no point collecting information. So, our role is to ensure the accuracy of the management information system, which is the auditor's role. We do directly support this. We don't provide a staff satisfaction survey. We have things we must respond to but other than that we are not doing any direct information generation for this purpose. This [sustainability reporting] was mainly done by the CFO so he is handling data collection and the final report is done by him. Our role is to ensure the accuracy and quality of that data. Specifically, some information is collected and specifically for this purpose we do not have time to verify those data but some data, for example, profit before tax, those data are verified by us. Data collected specifically for sustainability are not subject to our role.

(CIA)

The 2012 social and environmental accounts were completed within three months and the production of the report began in February 2013. The CFO described:

For 2012 one, I started around February. I was in interesting mind also. I completed it in April. Before the end of the month, I got it printed. I went abroad on the 19th May. Before I went I got the book printed.

(CFO 8)

The completed draft report was then presented to the CEO and the bank's Chairperson. The Chairperson had to approve the report before printing. The CFO, Board Secretary, and Manager Public Relations and Publicity were present during the time of signing off the integrated report. The CFO had to sign off the integrated annual report as the head of the finance division. A member of staff commented:

The CFO must sign off the report because he is the head of the finance division. Even the Board Secretary has checked the entire report, including corporate governance.

(PA to Board Secretary)

The Chairperson thoroughly checked all the sections, as she had ultimate responsibility for the report. Each page was approved by the Chairperson before printing. The social and environmental accounts were printed before the bank's Annual General Meeting. As has been noted (CFO 8), "The Chairperson includes some information sometimes, and daily operations I know with whom we are dealing with."

Few corporate management members were involved in the production of the social and environmental accounts, even though the production process began with an annual report committee:

The Annual Report Committee did nothing. The company's secretary did a good governance part. The CIA (Chief Internal Auditor) did a statutory report. There were several good governance reports. These were coordinated by the CIA but the rest were by me.

(CFO 8)

8.3.4 Mobilisation

The fourth moment of translation, 'mobilisation', was achieved because the production of the 2012 social and environmental accounts was completed successfully, as defined by the social and environmental accounts template. All the actors engaged in the production process performed and accepted the roles the 2012 template defined. In 2013, the 2012 social and environmental accounts of the ABC bank was runner-up in the ACCA Sustainability Reporting Award 2013 and in the ADFIAP²⁷ was awarded Best Annual Report under the Special Awards category. Even though the 'mobilisation' was achieved, the network was thin as the CFO failed to enrol other parties to the 2012 sustainability reporting network adequately.

8.4 Conclusion

This analysis shows how one man's domination over the years resulted in other actors accepting the roles attributed to them in the network (which involved providing information the CFO requires). These actors never questioned the CFO's domination because of their lack of knowledge about social and environmental accounting and their liking of the recognition gained for the SEA. This analysis also shows a few actors such as the CFO, GRI guidelines, ACCA awarding requirements, Millennium Development Goals, organisational policies and indexes, UN-Habitat, etc. have a very strong relationship with

²⁷ ABC bank in Sri Lanka dominated the 2013 Annual Report Awards of the Association of Development Financing Institutions Asia Pacific (ADFIAP), winning the topmost award for the Best Annual Report across all member institutions in the Asia Pacific region at the award ceremony held in Moscow, Russia. (*Daily FT*, 2013).

the production of the 2012 social and environmental accounts. However, many actors have a very weak association with production process because of their limited role and activities and lack of knowledge in SEA. This chapter has entirely focused on the assembling of 2012 SEA actor-network. Therefore, the next chapter aims to discuss the outcomes of the assembling of 2012 social and environmental accounting actor-network. The outcomes of the 2012 SEA actor-network show the power and political struggles around the production of the SEA accounts in the ABC bank over the past eight years. The one-man band who developed the social and environmental accounts in the ABC bank has generated positive outcomes from the SEA actor-network such as awards and recognition but it also generated many negative effects. Therefore, next chapter aims to discuss the rise and fall of a one-man band in ABC bank.

Chapter 9 One-Man Band

9.1 Introduction

The previous chapter examined the production of the 2012 social and environmental accounts but did not address the underlying power and political issues that arise through the assembling of social and environmental actor-network. This chapter does, though, therefore building in the previous chapter to provide a broader and deeper understanding of the outcomes of the assembling and thereby demonstrates how power arises as an outcome of networks because of the interests and actions of a particular person. This chapter aims to present other actors frustration with the CFO's domination and an account about CFO and his disappointments. This chapter provides an account containing a narrative of 'disinterestment'.

This chapter organised as follows; the next section (section 9.2) analyses the one person's domination in the social and environmental accounts production process over the years and how this domination has led to the falling off the network he has been mobilising.

9.2 The Rise and Fall of the One-Man Band

The GRI (2016, p.1) defined the purpose of sustainability reporting as helping "organisations to measure, understand and communicate their economic, environmental, social and governance performance, and then set goals, and manage change more effectively". Sustainability reporting seeks to take the social, environmental and economic responsibilities of the organisation seriously and truthfully report organisations' practices. However, whether every organisation practices sustainability reporting truthfully remains a question.

In the case of ABC bank, the initiator of sustainability reporting practised sustainability reporting largely out of his own personal interests and to gains awards and recognition. In ABC bank, sustainability reporting has been pushed by middle management, particularly by the CFO. As he argues:

See, even the GRI says that sustainability as a theory must come from the top of any organisation. Otherwise, it won't be driven properly. It must come from the top. I can't go [leave ABC bank] since the GM is okay and the Chairperson is understood. I can't force them to do those things [sustainability reporting].

Even though middle management has accepted sustainability reporting it has not gained wide acceptance within ABC bank's corporate management. The CFO explained: "Sustainability should come from the top. For any organisation developing sustainability practices, it should come from the top. In this case, it has been pushed by middle management. Still, this [sustainability reporting] isn't accepting the top [management] except for the middle management" (CFO). When sustainability was first introduced to the Chairperson, the CFO stated;

The Chairperson goes through the annual report. When I prepare it, she must go through all the bits and pieces and accept them or not because she is the person liable for it. Well, at first, she did this because she is liable for the annual report but later she understood it as being very important.

The CFO believes that there should be a key actor who is keen to introduce sustainability, study the subject in detail and update existing knowledge with new knowledge. The CFO elaborated:

It is a journey, right. Whether this is by me or you, there should be a person who is keen to introduce the person who is studying the subject and update his or her knowledge with new knowledge. Then internal initiatives should be done, marking the boundaries, you know. There are internal politics in any organisation. It is about giving more information, but giving unnecessary analysis in the annual report will cause problems, right, so this is a challenge. At the initial stage, this was a big challenge. You don't get support. But now they have realised the importance.

In this case, such a person (CFO) took the opportunity to introduce sustainability reporting into the bank and believes that to get this process started in any organisation there should be a person who is passionate enough about it to introduce sustainability practices to the organisation, as was noted here (CFO 1): "Now they are recognising me. I understood it as a challenge. If I didn't take that chance ABC is just ABC, just like another bank. There should be a person who has a passion for introducing sustainability practices to the organisation."

In this case, the CFO initiated and maintains sustainability reporting in ABC bank as his personal driven interest. The CFO claimed:

I initiated this because, you know, it is something that was very interesting for me at the beginning. I am a person who always tries to study something new using the internet and other sources. I came to know about international development before others [other organisations in Sri Lanka]. So, I thought

about initiating sustainability reporting in 2006. At that time, also, even banks didn't do it. And after developing it, for the last three years, we got ACCA awards. There is no other public sector organisation in Sri Lanka that has come up to this level with it. These are all my efforts and my personal interests.

The CFO initiated and maintained sustainability reporting for his own career advancement within ABC bank, to pursue his PhD, and to obtain recognition both in the industry and within ABC bank. He argues: "I am reluctant to do it [produce the report] really. Thinking thrice. That is the challenge. What I thought is okay. Get some benefits to my PhD and research. Otherwise, you know, I am losing my knowledge." Many organisations in Sri Lanka outsource the production of their sustainability reports. The CFO pointed out his view on this: "If this bank gets it done from the market guys, they would have to pay at least six million. Just for the concept. I have done this for nothing. Free of charge."

Sustainability reporting in ABC bank is a personally driven strategy of the CFO. Most of the policies and practices are creations and strategies the CFO developed. "I have to tell you; this has only been a personal driven strategy so far. My own creations, my own strategies, my vision, they all created these things. So, now it is up to the board and the big guys to take it up and run with it."

CFO has used sustainability reporting to develop the corporate image of the ABC bank. CFO argues:

We should be able to market ourselves, capitalise on the benefits we give to society. Use this brand value. Gain more recognition for our corporate image. Then you will be able to raise national and international funds with that recognition. That is why I went to ACCA. Understand. So, I am going to market these things we are going to give society, the environment, and the economy. We can get some labels [to market and] to make the body or the shirt, personality as a corporate citizen.

ABC is the smallest government bank in this country's banking industry. However, many other Sri Lankan banks take much from ABC bank on sustainability reporting. The Chief Internal Auditor (CIA) claims: "We got a lot of recognition. If you consider ABC bank with Seylan bank, we are small but they take inputs from us. Why is that? It indicates to me that we are in a leading role." the CIA further states: "The CFO has applied his knowledge to the bank. We are the smallest bank in the industry but still, we have made achievements in the financial sector because of the effort he has made."

The CFO's commitment towards sustainability reporting is high as he dedicates many out-of-office hours to sustainability-related research and readings.

The Chief Manager Business Development and Marketing explained:

“The CFO's wife was saying in those days that he was carrying out a lot of research at home. When she was going to sleep, the CFO was awake and when she woke up in the morning to cook, even at that time he was working on the computer. His wife kept telling him that if he is going to continue to work like this he will fall sick and what is the meaning of this? That's his commitment”.

The CFO participated in sustainability-related events to gain knowledge (CFO 1): “Last year I participated in a conference of GRI at my own cost”. In the initial period, implementing sustainability reporting practices was a difficult task for the CFO. He describes (CFO): "Actually, these things I am now used to but when I was starting this it was a difficult task. I took almost 5 to 6 months of night hours. Yes, after office hours. There is no time to do research here." The bank's middle management gained awareness and knowledge of sustainability reporting through the awards and recognition earned by the bank's sustainability reporting. The Chief Internal Auditor elaborated:

Top management does have better knowledge now because the CFO achieved many awards and achievements in the past two or three years and because of this they have a good understanding of sustainability reporting. But at a lower level, I don't think they have a good understanding about SR.

During the early period of sustainability reporting, ABC bank's top management thought sustainability reporting was an unnecessary practice for ABC bank but nowadays top management openly appreciates the CFO's work. He describes:

When I initially talked about these things, they [top management] thought I was talking about unnecessary things. Now I am happy that they all appreciate my work. They now say we are recognising this in society. Sustainability is now a common word. All corporate agendas include sustainability. All professional bodies are focusing on and promoting sustainability. Now, all of them realise the value of sustainability. Openly, they appreciate my efforts. So, they have recognised the value of sustainability. It is a good thing. That's what's needed. Any concept you can't start in a deep way. Overseeing it means they would understand. Then, they will start to think deeper and deeper. Corporate managers are happy because they understand. An awareness program is still going on. Even in the Colombo head office, minor staff know about sustainability. When we go to some branches they don't know. They don't understand. What I have written in here initially, the Board of Directors didn't read. Now they are

going through it and now they are giving attention to it, and they know this is the future direction. That's the way things happen.

However, ABC bank still struggles to take sustainability reporting forward. The CFO claimed: "I suppose sustainability requires day-to-day management. But we are still struggling." Also, the Board members of ABC bank lack sustainability reporting knowledge and awareness. The CFO claimed:

I want to educate corporate management. Ultimately, I am doing research as a habit. But thinking is part of my research. As I do a research in this area, I think about getting benefits from this. They don't understand the value of it. Our Chairperson gets the idea of it but none of the other board members do. What they think sustainability is involves something about writing about CSR. This is inclusive development, what we can do?

ABC bank's Corporate Management believes sustainability reporting is a fancy word that can be used to get awards. The Chief Manager Business Development and Marketing commented:

Our people used to laugh at sustainability. Only I and the CFO have paid attention to it. But now, little by little, others are understanding what sustainability is. They think it's a fancy word which can be used to get awards. That is how our people, even the top people think. They don't read the annual report. We got many awards because of him. Because he has his idea and vision. Sustainability is not actually having them, to get the awards you must report them nicely. He is the one who prepares the annual reports for the last few years. We got many awards because of him. Some of our top people don't even read the annual report. Most top management doesn't understand what sustainability is.

ABC bank as a government organisation must comply with numerous customs and traditions to carry out its day-to-day banking activities. Apart from the lack of support from top management, the CFO faced numerous challenges from the bank being a government organisation. The Chief Manager Accounting commented:

The CFO always wants to do something new. But this environment is not helpful; some things he wants to do are not suitable for this environment. As a government organisation, we must do something to match the other parties if it is correct or not. But we must think twice. The bank union is very powerful, the finance ministry is very powerful, so whatever we do we have to manage. Radical change is not suitable in this environment. People who want radical change cannot survive, like the GM. They must settle for other parties. If they want to make radical changes or want to implement something new they must think twice. That is the problem in this organisation.

The conventional environment in ABC bank is not supportive of implementing or carrying out new systems and practices such as sustainability reporting. The Chief Manager Treasury states:

The CFO is an expert in sustainability reporting. I learned a lot from him. He has a lot of problems with this bank because sometimes he doesn't like to change his mind. Otherwise, he is a very good practical man and he always tries to do new things like sustainability, etc. The only thing is that he doesn't change. He is very target oriented. He wants to finish the job. When we complete things, this is a government organisation and is controlled under central bank regulations. But sometimes he doesn't care about regulations. The bank must follow rules and regulations. Treasury rules and regulations, central bank rules and regulations, internal audit rules and regulations, governors audit rules and regulations. The CFO doesn't care about these rules and regulations.

In addition, ABC bank struggles to take sustainability reporting forward because of a lack of diffusion of reporting within the bank. Over the previous few years, the CFO was producing ABC bank's sustainability reports and doing so in a centralised manner as per his interests. The Manager Public Relations and Publicity claims:

The CFO has good knowledge of sustainability reporting. He is the person who introduced that section to the annual report in the bank. It should be appreciated; he made a commendable contribution. He does his work without the help of other people because he has the required knowledge for it, so without having comments from and the ideas of other people he handles it in the best way he can.

As a key actor in the process, the CFO decided on the content and layout of the sustainability reports over the years. The Chief Manager Accounting states: "Sometimes the CFO is unhappy because he can't use his knowledge to run this organisation, and he can't do everything he wants. The CFO has a vision about this organisation. He wrote the report keeping that vision."

The CFO performed as a key actor during the production of the 2012 social and environmental accounts and he claimed (CFO 2): "I am the one who decided on things. That annual report [2012 social and environmental accounts], I am the one who did it." The CFO was the key person who decided on the content of the sustainability reports (sections) of ABC bank over many years. He argues: "I judge, I am the person who decided on integrated reports, sustainability word to ABC bank."

The production of the 2012 social and environmental accounts began with an annual report committee meeting involving the CEO, Chairperson and corporate management. However, as the production process progressed further, the annual report committee was limited to the CFO. The Chief Manager Accounting commented: "Yes, there was an Annual Report Committee, but it was totally owned by the CFO." The CFO avoided interviewing other Corporate Management members of ABC bank. He states (CFO 8): "Sometimes, if I interview them [Corporate Management] I couldn't write what I wanted to."

The CFO was involved in every aspect of the production process of the 2012 social and environmental accounts. The Manager PP explains:

"Mainly, the CFO handles his sustainability reporting part. Especially for the 2012 annual report – the CFO did everything. He was the person who decided on the layout and even did the laying out. The CFO handled and guided everything, as the CFO's guidance Production Company did the laying out of the report production."

The outsource company carried out all the artwork and layout of the social and environmental accounts. The CFO Claimed: "All these I wrote on my own. I sat with printers and rearrange the report, which was also done per my arrangements. They developed only these graphs. These graphs also I could do in Excel, but they arranged them with their artwork".

The CFO believes that as he knows the GRI guidelines and sustainability concepts he can produce the report on his own. He claims: "Yes, I am the one who linked these things [sustainability] in 2012. I know the GRI guidelines and concepts." Furthermore, he believes he is the only capable person who can produce the social and environmental accounts in ABC bank. The CFO argues: "If someone else tried this they don't know how to do it. I know the concept [sustainability]. I get information from HR. I collect all the information as I want and compile it as I want."

For example, the bank's risk management is overlooked by the Risk Officer. However, he has not been involved in preparing the risk management report (Risk Officer). "I didn't participate much; they prepared the report and gave it to me. I had a quick glance and went away [...] Basically, this format has been developed by the CFO. I mean [...] the CFO was the key officer in formatting the annual report."

Sustainability reporting was not diffused within ABC bank primarily because of the reports' CFO-centric production process. The CFO claims:

If I get others' help, you know, I have one or two months to do this. This is only another duty for me [...]. You want to get the best product and it is easy to do it by yourself. Since I know the subject, I know the GRI and about sustainability, I can produce sustainability reports. Otherwise, I have to write what they have given to me and produce the report. Since I know the concept sustainability I align all the things.

The CFO failed to align the interests of other parties in ABC bank to continue sustainability reporting because he believed other members of the bank were not competent enough to produce the social and environmental accounts. The CFO argues:

The problem here is, if I want information about this, on behalf of me the head of administration summarises this information. But they don't know what the purpose is they are doing it for. For example, I am the person who is thorough about the electricity consumption index and coordinating it. What is the impact on the carbon footprint and impact on society? I am the person who comments on that, and they just write on my instructions.

9.3 Conclusion

This chapter presents an account about CFO and how he has failed to mobilise the social and environmental accounting within the ABC bank. The development of the social and environmental accounts over the past eight years has led CFO to dominate the production process. However, the interests and actions of the CFO have contributed significantly to the failure of diffusion of the SEA within the bank.

To begin with, SEA was pushed by Middle Management, particularly by the CFO, and was initiated and maintained in the bank through as his personal driven interests. Secondly, the lack of knowledge and awareness of sustainability reporting in top management (particularly the Board of Directors) of ABC bank also contributed. Thirdly, the bank's conventional environment is not supportive of implementing or carrying out new systems and practices such as sustainability reporting. Finally, the CFO produced the ABC bank's social and environmental accounts as per his interests, taking fewer contributions from other staff members.

The next chapter aims to discuss how particular person's domination over social and environmental accounting production has led to a power struggle in the bank. The struggle over the ownership of the SEA production has made a power struggle between key actors in the ABC bank. The domination of the CFO has made other actors in the production process to become frustrated. This has become a supporting factor in fall of the CFO centric SEA actor-network and reassembling of another SEA actor-network.

Chapter 10: Reassembling the Social and Environmental Accounting Network

10.1 Introduction

The previous chapter demonstrated that the failure of the “network” the CFO built through his dominance has failed to enrol other parties adequately. However, this chapter argues that the previous SEA actor-network has failed because there is a disconnect between activity designed to win awards and present a good corporate face and, on the other, actual corporate activity and real reporting. This chapter’s focus is on providing substantial insight into the reassembling of the 2013 actor-network and production of social and environmental accounts. This chapter argues that the failure of the previous actor-network has led other key actors in the network to gain the ownership of the production process and reassemble the SEA actor-network as per their interests. Therefore, this chapter aims to examine the reassemble of 2013 SEA actor-network, the changes in the composition of the actor-network and how these changes affect the production process of 2013 social and environmental accounts.

Similar to chapter eight, 2013 social and environmental accounts production process is presented using Callon’s (1986) ‘four moments of translation’. The reassembling process has been examined based on the actors and their agencies. Actors who have involved in the production at the beginning has been discussed first with other actors joining the assembling has been added later to the discussion based on the production process. This helps to identify the roles of the actors in the production process and their agency.

This chapter is organised as follows; section 10.2 briefly discusses the 2013 social and environmental accounting production process which is presented in figure 10.1. Section 10.3 addresses the assembling of 2013 social and environmental actor-network.

10.2 Social and Environmental Accounting Production Process

In ABC bank, a new translation begins every year with the onset of the production of social and environmental accounts and it ends with the printing of the integrated annual report. The SEA network assembles every year in ABC bank for this purpose. However, with the failure of the previous SEA actor-network, 2013 actor-network has reassemble to produce the accounts with some major changes in the production process and the composition of the actor-network. This chapter’s scope is the production of the bank’s

2013 social and environmental accounts of its integrated annual report, so it will not discuss the corporate governance and financial sections of this report

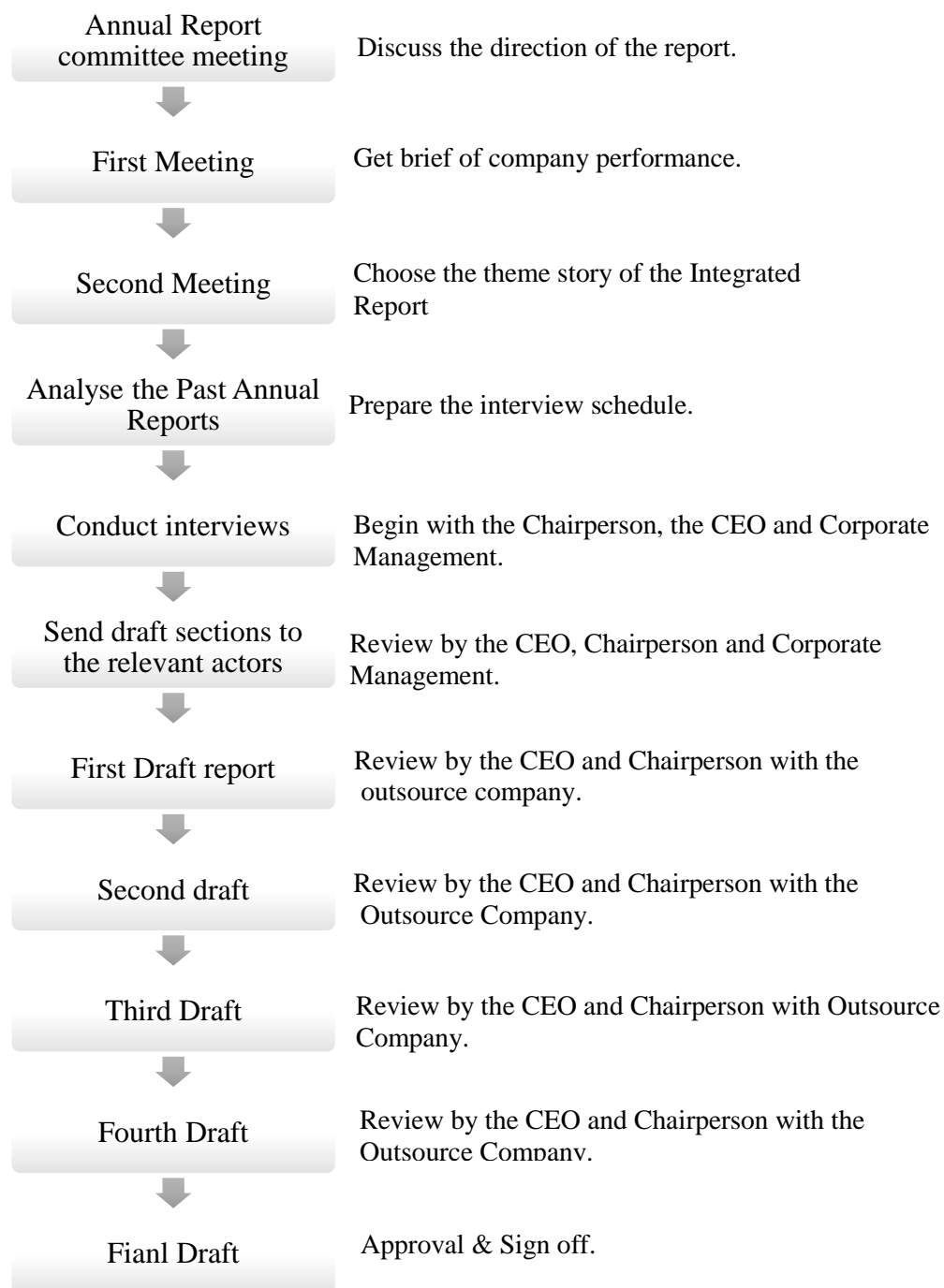


Figure 10.1 The Drafting Process of the 2013 Social and environmental accounts

As shown in figure 10.1 the 2013 social and environmental accounting production has begun with annual report committee meeting in the ABC bank. This stage involved deciding the direction of 2013 SEA production. The decisions taken in the annual report committee meeting has then led to hold the first meeting with outsource company. This meeting was mainly based on the providing a brief on company performance to the

outsource company. The second meeting was mainly focused on choosing theme story of the 2013 accounts. Chairperson, CEO and outsource company have participated in this meeting. As the next step, the outsource company has analysed the past three years' sustainability reports of the ABC bank to prepare the interview schedule. This lead to the next step of conducting interviews with the top management of the ABC bank. The interviews have been conducted by the Director Business Development of the outsource company. The writer of the outsource company has also participated in all the interviews with the Director. These interviews were then used to gather information about each department of the bank and draft the first report of the 2013 accounts. The first draft report was then reviewed by the Chairperson, CEO and the Corporate management. The feedback received from the relevant actors then lead to draft the second, third and fourth draft reports of the bank. Each draft report has been reviewed by the Chairperson, CEO and the Corporate management and provided the feedback to the outsource company. The final stage involved getting the Chairperson's approval and the signing off the accounts.

10.3 Assembling of the 2013 SEA Network

The new CEO was interested in participating as a key actor in the production of the 2013 social and environmental accounts. As the CEO elaborated:

When I was working at XYZ development bank, every year I won an award for the bank. Not the gold or silver but at least the recognition award. Once I remember I got silver or something. I got a silver award for one report, and others were for a recognition award. So, I have a liking towards doing that. I have studied the criteria in the Chartered Institute (CA Sri Lanka) to put up for the annual report awards. So, I have gone through the CA Sri Lanka annual report awards criteria.

The CEO says producing the social and environmental accounts should be a collective effort. He argues: "An annual report can't be done by one person. It is a collective effort."

The new CEO needed to create a strong association with the production of the report by taking ownership of the entire production process of the 2013 social and environmental accounts. As he describes:

Basically, I thought since I have been in another bank before, I have handled annual reports for four to five years. I know how the flow of an annual report's process should be, how things should work out and how the committee works, and it is not one person's work. It is a collective effort; otherwise, we can't come out with a good report. So, I thought I should take ownership of the entire thing. From beginning to end I closely monitored it. This time, the Chairperson was very keen to come up with a good report. She also had a close look at the whole thing. At every point. And she closely coordinated with me. So, I had a responsibility towards her also. I

thought I would take ownership and every point is monitored so we could make sure we come up with a quality report.

(CEO 1)

In addition, the bank's Chairperson also expressed her interest in increasing her involvement in the report's production compared to the previous social and environmental accounts' productions (where the Chairperson played a supervisory role) and in reducing the CFO's association in the production process. Regarding the Chairperson's association, the Director Business Development of the outsource company states: "This is the first time we went to a format like this. The Chairperson is quite happy, more than anything because of its readability. Very simple and what you want to see is there." This statement demonstrates how the Chairperson had less understanding of the reports the CFO produced and that her interest was in making the 2013 social and environmental accounts very simple and readable.

10.3.1 Problematisation

Problematisation, the first moment of translation, consists of identifying relevant actors and the obligatory passage point. (These two stages will be discussed shortly.)

The CEO views the production of the social and environmental accounts being centred on one person as a risk and that the process should, consequently, be a collective effort. He also believes the omission of the CFO as a key actor should not affect the reporting network. On the CFO dominating the production of the social and environmental accounts, the CEO commented:

Now the systems are in place, I personally believe that in any organisation no one should depend on one individual. Even if I leave tomorrow somebody should carry out my work. We have to make sure that we have trained some people. We have to groom. In my case, we have to groom somebody to take my position. I believe if the systems are in place the people are not that important. I know the CFO is doing a good job and has introduced these things but the systems need to be in place automatically so that if he is there or not, it will work.

The Chief Internal Auditor (CIA) agreed with this argument and added that once the initiating actor has enrolled durable entities (e.g. setting up a framework for sustainability reporting) within the bank, the omission of a key human actor from the reporting network should not be a problem. On the CFO leaving the bank, the Chief Internal Auditor states:

Once he has established the framework I think a successor will have to follow. Even if we don't have sustainability reporting we have to follow standards framework to produce reports [...]. Still, we will continue because we have earned a lot of credit from this report and sustainability awards. I

don't say someone else can do it to the level that the CFO has done. We might try to get a person outsourced. We might outsource the job and try to get the job done until a new person comes in and he has set up the environment.

(CIA)

As a key actor, the CFO initiated sustainability reporting (SR) in ABC bank but failed to align the interests of other actants with sustainability reporting. On the bank's current sustainability reporting, the CIA added:

Sustainability reporting also, I think, should not be reporting only – it should be adopted into day-to-day operations. The CFO initiated it but it was not taken into our procedures. The CFO alone shouldn't implement it – it should be in the mind of all the people. All the staff should be a part of it. That's why this social and environmental accounts [2012 social and environmental accounts] was not audited last year. If it is in the system, it can't happen.

The CFO had to go abroad for two weeks during the 2012 social and environmental accounts production; because of his absence, the 2012 social and environmental accounts were not audited. This is a fine example of how a lack of an established system for sustainability reporting within ABC bank (and other organisations) can be problematic. In other words, the previous network was fragile.

The omission of durable entities such as standard procedures, systems and frameworks can be a fundamental mistake in sustainability reporting (SR). The absence of organisational systems for sustainability reporting was evident in the content of the 2013 report. The CIA further clarifies:

The thing is we always or most of the time focus on the outcome. We don't create a necessary framework to get that outcome. In sustainability reporting, you can report whatever you want in the way you want, but if you want to make it sustainable it should be built into your system. I think that is a fundamental mistake. In sustainability reporting, the reporting should not be the first thing. The first thing in sustainability should be our philosophy in every activity throughout the company. Thereafter, we can report the outcome. But we started at the wrong end, I think.

The bank reported sustainability in the interest of achieving awards without doing essential groundwork. The Chief Internal Auditor argues:

Here, we try to publish the report and we try to get the awards, but without the necessary groundwork. I think this should be the first step though – that's how it becomes sustainable. If it is in the mechanism this time also it should come to the annual report. If the CFO is there or not, we should still be able to do the annual report. I think that should be the approach you should always follow" (CIA)

The CFO had the required skills and vision but did not implement the required systems and frameworks to continue sustainability reporting within ABC bank:

The publishing is done beautifully and we got awards also. If it is not in the system though, it will not continue. He should start from the grassroots level and come to the top [...] I always appreciate the CFO's hard work but I think at the same time he should try to set up the framework so that whether he is there or not it can continue. That is lacking [...] My understanding is that there is a huge gap between the CFO's potential and the bank's position. The CFO can get this type of award for the bank but the bank's staff is far behind this. If the people are also up to that level then if the CFO is there or not, we will be able to get the outcome. However, without this, if the CFO is not there then everything is gone. Our problem is we should not only focus on getting awards by publishing annual reports – we should set up the environment for this as well.

(CIA)

The Risk Officer believes that outsourcing would not be an issue as far as the production process receiving key actors' support. As the Risk Officer elaborated:

We must give respect to the CFO. He had an utmost commitment to the production of creative annual reports, which has resulted in winning many awards. That recognition has already been given. We must give due respect to him [...] but the bank must find out several avenues that could be effective to the bank in case of absence of a person [...] If this happens there should be an avenue for us to go ahead with it. With the view of still using his capacity, expertise and knowledge for the annual report, outsourcing will not be any issue. I prefer to outsource but I highly appreciate the contribution made by the CFO.

(Risk Officer)

➤ *Identification of the relevant actors*

In problematisation, the first moment of translation, the CEO was the initiating actor but also the problem as the production of the 2013 social and environmental accounts centred on one person. In his own terms, he deemed this a risk, identified corporate management as other relevant actors and highlighted how this problem affects the other actors. As the CEO argues:

I know how the flow of an annual report's process should be, how things should work out and how the committee works, and it is not one person's work. It is a collective effort; otherwise, we can't come out with a good report. So, I thought I should take ownership of the entire thing.

The CEO discussed this with the corporate management in the annual report committee meeting to identify a solution for mitigating the risk of a centralised production of the social and environmental accounts. The CEO expressed how producing the social and

environmental accounts centred on one person and that this is a risk as it should be a collective effort. He also believed sustainability reporting should not be affected if the CFO leaves the bank. The key actors (CEO, Chairperson and corporate management) then outlined the risk mitigation strategies for addressing the bank's social and environmental accounts production issue. Another staff member (PA to Board Secretary) commented: "This time, they gathered as an annual report committee and discussed it [outsourcing the production of the report] then they decided."

➤ Define Obligatory Passage Point (OPP)

The obligatory passage point refers to a situation or a process that is specified by the key actors as being relevant to all actors in the sense that they can achieve a shared focus and successfully pursue the interests attributed to them (Sarker et al., 2006). The CEO outlined the risk mitigation strategies for this centralised production process and established an obligatory passage point (OPP) as the production of the social and environmental accounts should be a collective effort.

The CEO as the initiating actor discussed this with corporate management and established the outsource company's social and environmental accounts template as an obligatory passage point (OPP). The other relevant actors (CFO, Chairperson and Corporate Management) agreed to pass through the social and environmental accounts template the outsource company developed and to accept the roles the report template defined for them.

All the relevant key actors (CFO, Chairperson and Corporate Management) identified during the problematisation stage passed through the OPP. The decision to outsource the report's production was taken during the first annual report committee meeting by the CEO in the presence of the bank's Corporate Management:

Primarily, the bank's CEO decided to outsource the production of the 2013 social and environmental accounts (CFO): "But with my [CFO's] permission only the GM did this [outsourced the production process]. He asked me and I [CFO] said ok, go ahead. It's not my own company and not my problem."

This reduced the association between the CFO and the production of ABC bank's social and environmental accounts. As the Chief Manager BDM argues: "Even now why the bank doesn't utilise his skills remain a question. They have taken the annual report [integrated report] from him. Hmm.... We can't certainly say that the bank has taken the responsibility of making the annual report. He was very angry at that time."

The production of annual reports [integrated reports] usually come under the responsibility of the bank's Chief Financial Officer. Therefore, even outsourcing the production of the annual report needed the CFO's approval and his signing out for printing the at the end.

In the past, ABC bank outsourced the printing and artwork of the social and environmental accounts. However, in 2014, the bank outsourced the sole responsibility of producing the 2013 social and environmental accounts to an outsource company (CEO1): "All these years we have been outsourcing the [printing and artwork of the] annual report. Printing companies are there; what they do is what we have given them. This time they do the major part of the writing and all those things. But certainly, we could do it."

The production of the social and environmental accounts was outsourced after getting quotations from production companies. The company that cited the lowest price obtained the contract. The CFO was very disappointed and decided to limit his association with the production of the report to the head of the finance department. The Chief Manager BDM clarifies:

No, you can't say he has stayed away from making the annual report. When the bank said, it is best to call for quotations the CFO said let someone else produce the annual report. Yesterday, the CFO told me he is not going to produce the annual report ever again.

(Chief Manager BDM)

In 2013, the CFO has acted as a key actor in the 2012 social and environmental accounts production. However, in 2014, the CEO became a key actor and outsourced the entire production process of the 2013 social and environmental accounts. The CFO stated:

Then this year [2014] I relaxed. They outsourced. But the GM (CEO) asked me. I said yes, go ahead. In 2014, we outsourced all the writing up. Everything. It was 100% written by the outsource company. Even though you are appointed to do that [produce the social and environmental accounts] they [outsourced company] can't come and consult you. You must do it [produce the report] with your own ideas. Now, if I interfere [with the production] this product will not be theirs [the outsource company's] like it wouldn't be mine if I did this, but it seems to miss something now. I'm a veteran in sustainability reporting; even the Chairperson got a lot of ideas from me.

(CFO 5)

The CFO limited his association with the production and provided only the bank's financial information. The CEO explains:

Last time the CFO had ownership of the report. But this time, we can't say he did not get involved. A lot of financial information and other information was given by him. But when it is put as the formal report I also had to go through and approve it.” (CEO 2)

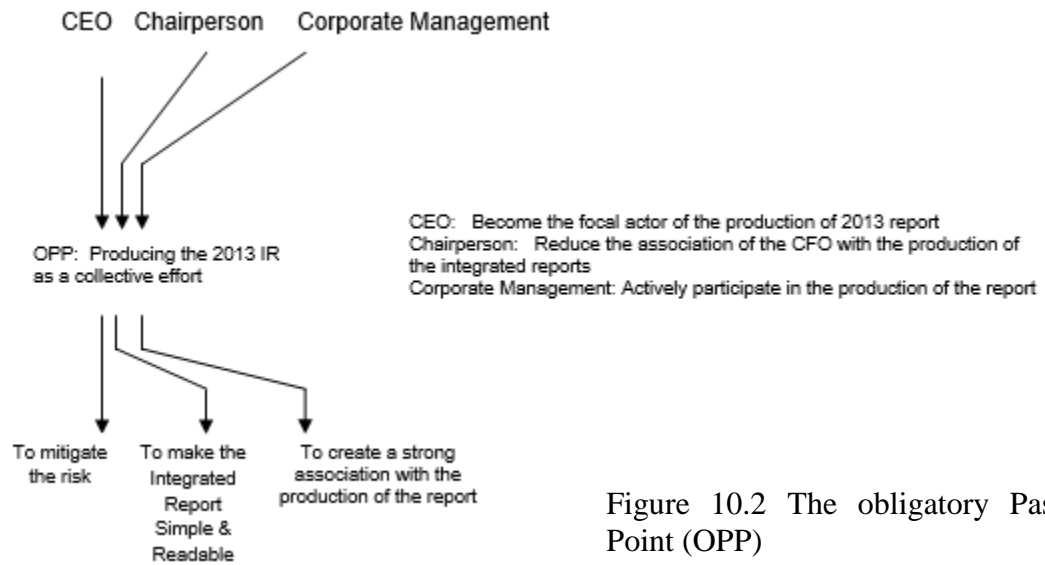


Figure 10.2 The obligatory Passage Point (OPP)

10.3.2 Interessement: How the Allies Are Locked into Place

The second translation stage is interessement. The interessement moment here involved constructing the 2013 social and environmental accounts template through convincing other actors that the interests defined in the problematisation moment are in fact in line with their own interests.

The production of the 2013 social and environmental accounts happened between January 2014 and April 2014. The 2013 social and environmental accounts consist of Milestones, Highlights of the Year, Chairperson’s Review, CEO’s Review, Our Organisation, Governance Structure and Risk Management, Our Business Philosophy, External Environment, Our Performance 2013, looking towards the future, and Risk Management. The table here provides a brief description of the 2013 social and environmental accounts boundaries.

1. Milestones			
2. Highlights of the year			
3. Chairperson's review			
4. General Manager/CEO's review			
5. Our Organization	5.1 Corporate information 5.2 Our vision our mission 5.3 Our Values 5.4 Ownership 5.5 Our Business		
6. Governance Structure and Risk Management	6.1 Organization Structure 6.2 Board of Directors 6.3 Our Management Team 6.4 Corporate Management 6.5 Senior Management/Regional Management 6.6 List of Managers and Branch Managers 6.7 Risk Management Process at ABC	7. Our Business Philosophy	7.1 Our Business Growth 7.2 Our Business Model 7.3 Our Branch Network 7.4 Branch Locations 7.5 Stakeholder Engagement 7.6 Building Social Capital 7.7 Building economic Capital 7.8 Conserving environmental capital
		8. External Environment	8.1 Sri Lankan Economy 8.2 Outlook for 2014 8.3 Financial sector consolidation and impacts on ABC 8.4 Housing Market in Sri Lanka
		9. Our Performances 2013	9.1 ABC's first Listed Debenture 9.2 Financial Performances 9.3 Market Performance 9.4 Awards and Recognition 9.5 Building out human capital base 9.6 Economic value creation 9.7 Social value creation 9.8 Environmental sustainability
		10. Looking towards the future	10.1 Strategic direction
		11. Risk Management	11.1 Risk Management

Table 10.1 Table of content of the 2013 Social and environmental accounts of the integrated annual report

The second moment of translation, intersement (or how the allies are locked into places), concerns how other heterogeneous actors' (human or non-human) interests are aligned with those the key actors define. During the intersement stage, the outsource company, CEO, Chairperson and 2012 social and environmental accounts became the key actors of the network. The intersement moment involves the construction of the 2013 social and environmental accounts template and the negotiations carried out to convince other actors that the interests defined by the initiators (outsourced company, CEO, Chairperson and

2012 social and environmental accounts) are in fact well in line with their own interests. In the interessement moment, initiators enrolled other actors to the 2013 social and environmental accounts template and defined their roles.

Negotiations were thus carried out between the corporate management and the outsource company during the construction of the 2013 sustainability template. The corporate management and other relevant actors in the production process were assigned much bigger roles to produce the 2013 social and environmental accounts. Consequently, all the actors accepted the role defined for them as they got to actively participate and play a bigger role than they did in the 2012 social and environmental accounts production. Every actor in the network views the 2013 social and environmental accounts production as a “collective effort”. This was the CEO’s strategy taken to lock participants to the network. The CFO was the only actor whose role was reduced in the 2013 social and environmental accounts production compared to the 2012 network.

The outsource company obtained the contract as they cited the lowest price among all quotations. This company had been maintaining a very good association with their suppliers so could maintain quality at a certain cost. The writers, photographers and printers of the outsource company provided low-cost services to them. As they (Director Business Development of the outsource company) noted: “I have been maintaining good supplier relationships from the very first day we got into annual reports on a trial basis.”

However, the outsource company had another association with ABC bank:

Another connection to ABC bank is that its current CEO was the former CEO at XYZ Development Bank. I handled their annual report for five years. So, when he moved to ABC bank he was on vacation and I tried to pitch for this annual report. By the time, he came back he already knew that I had pitched for it. It was his pull. It was totally his pull. He said that he trusts me and the company. He handed over the annual report to us. So, that little motivation is more than enough to produce this annual report.

(Director Business Development: outsource company)

The CEO and Chairperson of ABC bank enrolled the outsource company in the interest of low-cost social and environmental accounts production. The outsource company was handling the production of ABC bank's social and environmental accounts for the first time. The production of the integrated report began by getting a brief from ABC bank. The first meeting involved the outsource company and the bank’s CEO and Chairperson. The brief was mainly based on the bank's performances and what they wanted to convey to their shareholders. Following the first meeting, the outsource company designed a few

concepts based on the client's requirements and the message(s) the bank wanted to convey to the shareholders. These concepts were presented during the second meeting with the bank. Regular meetings were held between the CEO, Chairperson and outsource company. Three people from the outsource company were involved in the entire production of ABC bank's social and environmental accounts.

The outsource company was enrolled to produce ABC bank's 2013 social and environmental accounts with the interest of gaining more business through it. It thus viewed the annual report as a marketing tool rather than a financial document. They believed any person outside the organisation could refer to the annual report to gain a good understanding of the organisation. Over the previous few years, the annual reports were produced based on of Colombo Stock Exchange (CSE) requirements but this changed. Annual reports became about disclosing the information relating to the organisation's sustainability, CSR, IT, HR, finance information, etc. but this is another matter for the outsource company, who deem it "a marketing tool. When we go for the annual report briefing it has more to do with the annual report than just producing financial reporting. That is what makes it more interesting for us. We like the challenge."

The bank's CEO enrolled the construction of the report template of the 2013 social and environmental accounts with the interest of performing as a key actor. He was mainly concerned with low cost, achieving a CA Sri Lanka award for the annual report and showcasing the bank's business operations. These three interests were used as the base for the 2013 social and environmental accounts production. The first meeting with the production company was carried out with the bank's CEO and Chairperson.

In this meeting, the CEO informed the outsource company that the 2013 social and environmental accounts must endeavour to get an award from CA Sri Lanka. The report was prepared based on the award criteria of CA Sri Lanka. As the CEO described:

The very first day when I met the annual report production people [outsource company] I told them that last time we won the bronze award and this time we must win the gold award. We were aiming for that. I told them that the annual report award full criteria I didn't have right then. If they went to the chartered accountants, they can give them the criteria. So, then they could get the idea of what we should have. Disclosures are important for this. Disclosures cover the corporate governing section, risk management section, the business analysis and so on. But it is all required for the competition of the annual report award.

The outlook of the 2013 social and environmental accounts was changed compared to the previous three years' reports. The papers and material used for the report were not

expensive. Affordability was one of the main interests for the 2013 social and environmental accounts, as was noted (CEO): “We are a small bank and have a limited budget compared to other banks. Big banks are spending 25 million to 35 million [rupees] for the annual report and here we are not spending even 3 million [rupees].” ABC bank was working on a limited budget to produce their report. Nevertheless, the CEO believed that maintaining the report’s quality and easy presentation helped its chances of an award and allowed comparisons with other reports. He also believed awards should be given based on the quality and content of the report. ABC bank complied with the Central Bank’s requirements for producing social and environmental accounts. The CEO was always interested in local awarding bodies in Sri Lanka. As CEO argues:

The way they [banks] present them also matters. You can get some information on how other people [banks] have presented their annual reports. I usually go through annual reports produced by other banks. I have the annual reports of People’s Bank, Sanasa Development Bank and Union Bank’s.

(CEO 3)

Many banks in Sri Lanka have had higher budgets for producing their annual reports, as ABC bank’s CEO acknowledged (CEO 3): “If you compare our report and the People’s Bank report, touch the paper and feel it. They are using a different kind of a paper. It is very expensive. We can’t spend so much like them.” On the other hand, a low-cost product was a main interest of the CEO. Furthermore, he utilised other local banks’ annual reports for comparison purposes and to gain new ideas and concepts (CFO): “I go through all these annual reports and if I notice something I send it to my people and show them how others have done it.”

The CEO/GM targeted product diversification and both current and potential investors during the production of the report. The CEO produced the 2013 social and environmental accounts and in terms of an audience largely focused on the bank’s investors and shareholders. In contrast, previous social and environmental accounts focused on all stakeholders of the bank. CEO commented:

I thought to make an annual report to our shareholders, the fund managers and any potential investors, and in a way other governmental officials where we must comply with certain regulatory bodies. We are supposed to give it to the parliament, central bank and any other parties who are willing to invest with us. My main concern is that the annual report can be technical in some areas. For example, you must give them compliance and risk management tools. Apart from the annual report, the content should be readable and understandable. You can see our messages here if you see our business review and all you can see is understandable. I thought we should

have that kind of flow in the annual report. I believe that comes out nicely rather than making it a highly fluent technical document.

(CEO 3)

The bank's Chairperson enrolled in the construction of the 2013 social and environmental accounts template also out of interest in performing as a key actor and making the report more readable and simple. She was involved in producing the report from the annual report committee meeting. The Chairperson then got involved in the first interview done with the CEO and the outsource company. In the first meeting, the Chairperson and CEO decided on the theme story of the 2013 social and environmental accounts. "They came up with a few options for the cover page. The production company, we told them to come up with a few options to the cover page and themes. So, they gave us a few artwork options. Finally, these were decided on by the Chairperson and CEO" (Manager PP²⁸ 2). The Chairperson also participated in producing the report through her overall supervision.

The CEO and Chairperson selected the theme story as 'building your future'. This was linked to what the bank wanted to communicate with their shareholders. The draft reports sent back to the bank were reviewed and corrected by the Chairperson and the CEO. The Director Business Development of the outsource company elaborated:

The message [theme story] is what they want to convey to the shareholders. We come up with about three or four concepts. Then we present these concepts to the clients. So, what the client does is, of course, take their time and get back to us with the concept that they choose along with the theme. For this annual report the concept is building your future and when you go inside there's a theme story. This theme story links to what they want to tell their shareholders and to the company. This is their message to the shareholders and the concept line which is the non-financial section is based on. Once the concept story is agreed on this line the data collection for the non-financial section begins.

(Director Business Development: outsource company)

An interview schedule was prepared by the outsource company after confirming the integrated report's theme story. This interview schedule was prepared after conducting research based on the past three years of the bank's integrated reports. The previous three social and environmental accounts were produced while the CFO was acting as the focal actor in the network. For this one, the outsource company prepared the questions and the interview schedule based on the previous three reports. The outsource company carried out research to examine the content of past reports and how the content will be a continuation

²⁸ Manager Public Relations and Publicity.

of the 2013 report. The outsource company enrolled the 2012 social and environmental accounts as a key actor to construct the 2013 social and environmental accounts template. The 2012 social and environmental accounts enrolled to this template to continue sustainability reporting interest in the production process.

The previous three social and environmental accounts were produced while the CFO was the key actor in the network, as the PA to the Board Secretary said: “The CFO did 2010, 2011 and 2012 annual reports. All the CSR and finance parts” The bank provided the information for the 2013 social and environmental accounts based on the interview questions. They [outsourced company] studied the previous reports then asked questions on those areas. We [ABC bank] gave all the information. (Manager PP)

The outsource company prepared the template based on the bank’s past three annual reports and the guidance of its CEO and Chairperson. The report template aligned the interests of many actors who performed in the report’s production. The outsource company produced the template to proceed the production of the 2013 social and environmental accounts. The 2013 social and environmental accounts template guided the outsource company to collect the information, carry out the interviews and draft the report. The Chief Manager HR “had a plan as to how to proceed with this based on all the information she got.”

The CEO and Chairperson played a major role in directing the outsource company to produce the report template and provided guidance on the outlook of the report, redrafting the content, the theme story, the concept line, etc.

Outsource company would decide [what should be included in the annual report]. Outsource company was anxious to get the information to enable her to compile the report. They [Outsource company] must also get the advice of the Chairman as well. The GM and Chairman provided her with the direction as to how to prepare this. They must be experienced people on how to make annual reports.

(Chief Manager HR)

The outsource company complied with various accounting standards, reporting guidelines, rules and regulations, and frameworks in producing the 2013 social and environmental accounts template. It also complied with CA Sri Lanka reporting guidelines, the rules and regulations issued by the Central Bank of Sri Lanka, listing rules of the Colombo Stock Exchange (CSE), Code of Best Practice on Corporate Governance issued jointly by the Securities Exchange Commission of Sri Lanka and CA Sri Lanka and Companies Act No. 7 of 2007 (Social and environmental accounts, 2013). These actors enrolled to the social

and environmental accounts template based on their direct interest with sustainability reporting, banking operations, corporate governance, etc. of ABC bank.

The outsource company went through the CA Sri Lanka awarding guidelines as the first step to “produce the annual report to see what inclusions are there” (Director Business Development: outsource company). The format of the 2013 social and environmental accounts was produced based on the CA Sri Lanka awarding requirements; the ACCA guidelines were also in line with ICSL guidelines. There is little difference in this sense. The Director Business Development of the outsource company said they “don’t think any annual report has been done in this format.”

The outsource company also followed GRI guidelines and the Triple Bottom Line Approach (TBL) in producing the report:

We always follow the GRI guidelines. We are doing ABC bank’s annual reports for the first time. So, we align them this time. They came to us looking at the 2012 [social and environmental accounts] and we aligned social and environmental accounts with the GRI guidelines. Every annual report that comes to us we align with these guidelines. It is easy for us also when they change the guidelines as we usually must change very little. We use the triple bottom line. ABC Bank is a lot into sustainability [...]. If you look at 2012 they have included quite a lot of environmental and social aspects. You know they are very committed. They have the content to prove it also. In that sense, they are aligned. They are always aligned. Yes, all the requirements.

(Director Business Development: outsource company)

The outsource company required the head of the departments’ details for the interviews. The Manager PP of the bank sent these details and all other required individuals’ contact details to it for the interviews. It enrolled the Manager PP to the report template as the main coordinator of the production process. Also, the Manager PP enrolled to the report template to get more involved in and act as the main coordinator of the production process. The Director Business Development of the outsource company states:

We went through the past three annual reports and came up with interviews [questions]. Then we gave interview schedules and the areas we are going to cover. Therefore, we needed the head of these sections’ details. So, what manager PP was done is send us the contact information.

(Director Business Development: outsource company)

The Manager PP acted as the main coordinator in the production of the 2013 social and environmental accounts, particularly between the production company and the bank. Mainly her “duty is to arrange publicity for the bank and events and promote the corporate image of the bank” (Manager PP).

The interviews began with the Corporate Management and the outsource company. Interviews were beginning with the Chairperson based on the 2013 sustainability template. The next interviews were carried out with the CEO and the heads of the departments:

The interviews are mainly based on the Chairperson's messages, which are the first core message. Then we move to the CEO's message. The CEO covers the whole operational aspect of the company. The Chairperson covers a little bit of the macro and the micro. So, she has a bit of both while the CEO covers the whole operational end of the company in his message. When we finish these, we go to the management and analysis section where the head of the departments are interviewed. the head of marketing, head of IT, head of finance and people who are involved in CSR activities and those projects. It can be branch people; it can be any juniors who are involved. What we did is just speak to them and got the success stories.

(Director Business Development: outsource company)

The outsource company enrolled the bank's Corporate Management to the 2013 social and environmental accounts template to collect relevant information. Interviews were carried out between the outsource company and the head of departments, lasting between half an hour to 45 minutes each. The Manager PP commented: "Directly. The writer came here and interviewed key persons. Directly she talked to the writer and gave information to the writer."

The corporate management of the bank enrolled to the template in the interest of getting actively involved in producing the report by providing information and deciding on content. In fact, corporate management decided on all the information that should be presented in the report. The Manager PP explains: "We decided, we gave all the information what we wanted to include. We mean the bank. The bank means the CFO, CEO and Chairperson." The outsource company enrolled ABC bank's corporate plan to the social and environmental accounts template to obtain information.

The PA to the Board Secretary noted: "We are a specialised bank incorporated under a parliament act, so that act also influences the bank. Yes, a small part of the act has been changed. It has changed by allowing the bank to engage in leasing and other financial services."

The new CEO who was appointed in 2013 introduced numerous short-term products to the bank and changed the bank's business model. The Chief Manager BDM comments: "Earlier we were doing only housing loans. After the act changed we decided to diversify our products such as leasing, higher purchase, loans and those things. So, we thought that should be indicated in the new annual report."

The bank's corporate plan is revised every four years. The current corporate plan was changed in 2013 based on this product diversification strategy. "This report [2013] has shown more of our business aspect," said the PA to the Board Secretary. The bank's corporate plan shaped the social and environmental accounts in numerous ways. It was developed through extensive discussion, over a period of six months, with the active participation of corporate management, senior management, regional management and branch management. The board approved this new Strategic Plan, which was executed in January 2014. Therefore, the bank was subsequently armed with a comprehensive and detailed strategy and action plan to expedite the growth (Integrated Annual Report, 2013).

The outsource company enrolled the PA to the Board Secretary as another coordinator to the 2013 social and environmental accounts template. He enrolled to the network towards the end of the report's production. He mainly worked as the Personal Assistant to the Board Secretary. The Manager PP was involved with most coordination processes whereas the PA to the Board Secretary was also involved with the coordination process at the end of the report's production:

Yes, he played a big role towards the end of the annual report and he came and compiled it. You know, the Manager PP did her bit of the annual report but he did most of it towards the end. Even though at the beginning of the process he didn't get involved that much because the Manager PP did coordination. He is involved with the actual information.

(Outsource Company)

The PA to the Board Secretary was involved with the directors' information, board committee meeting details, corporate governance report, the sharing of information, etc. The Director Business Development of the outsource company states:

He was writing to the Board Secretary and he was sitting in front of the Board Secretary so I know the connection is there. He said that he has been working with her for about six or seven years. I think he overlooks that end. The secretarial end. The corporate governance and all of that comes from the Board of Secretary division. I think that comes under his purview. So, this time the Manager PP did 90% of the coordination. Even though there was an annual committee, the Manager PP and an Assistant to the Board Secretary have ended up doing most of the things in coordinating the production of the report.

10.3.3 How to Define and Coordinate the Roles: Enrolment

If the second moment of translation (interessement) is successful, then enrolment occurs. This third moment of translation involves defining and coordinating the roles the

interessement moment assigned to the actors in the new actor-network. The defined roles are aligned with the network's interests.

In the successful interessement moment, the actors (outsource company, CEO, Chairperson, theme story, past social and environmental accounts of the bank, template of the report, accounting standards, guidelines and frameworks, Manager PP, corporate management, corporate plan, PA to the Board Secretary) were enrolled in the sustainability reporting network through the roles the 2013 template defined and the responsibilities it assigned for all actors. This strategy helped ABC bank gain active participation from these actors.

The bank's template became the focal actor during the enrolment stage, directing the outsource company to successfully collect the data and produce the 2013 report. Interviews were carried out with the CEO, Chairperson and head of departments to collect data for the report. In addition, the outsource company collected information based on the questions in the template. The report was produced based on the time framework on the template.

The Outsource Company

This section presents the ways the outsource company performed in the production of the report. The social and environmental accounts template defined the outsource company's role as a key actor and assigned its activities such as deciding on the layout, content, drafting, artwork and typesetting of the 2013 social and environmental accounts. ABC bank, in recent previous years, had outsourced the artwork and printing of the social and environmental accounts. However, for this year the report's entire production process was completely outsourced. Three people from the outsource company were involved with the bank to produce the report: the graphic designer, writer and Director Business Development. These three actors' roles and activities in the outsource company throughout the production process will be discussed throughout this chapter.

The report's theme story was prepared by the outsource company but was decided on during the second meeting between the CEO, Chairperson and outsource company:

Yes, it [theme story] has been done by the production company. We agreed and kept it. I didn't get involved with the concept. The main decisions were taken by the Chairperson, CEO and corporate management members but I didn't comment on that. I mean the concept of the report. Concept means cover page and the report's themes.

(Manager PP)

'Building the future" was the theme story of the 2013 social and environmental accounts. This story was linked to every single story of the 2013 social and environmental accounts;

'Building the future' is the link to every single story in the non-financial section, and it comes from the Chairperson's statement. So, we build it per her message and the CEO's message, then for the sustainability, CSR, management discussion and analysis parts we follow this concept line. That's how we came up with concepts and the theme. Then we moved on to doing the annual report. So, basically, after we decided on the concept line and theme story we decided to have the interviews.

(Outsource Company)

The outsource company scheduled dates with their own writer and interviewed required individuals for their relevant sections. The writer also conducted research before writing the report. She went through the central bank's annual report and obtained the figures and information required for the integrated report. The writer then assembled all the content together based on her research, the information obtained from the interviews and the template. In addition, the outsource company included the maximum content for the first draft of the integrated report. They emailed the draft to the bank in PDF format as they do not use Word documents for draft reports. The annual report's layout was sent along with the first draft of the report.

The report was compiled largely using the interviews carried out with key actors in ABC bank. The Manager PP 2 noted: "The writer interviewed all the key personnel like the CEO, CFO and Chief Manager BDM²⁹. Based on the corporate management interviews she compiled the social and environmental accounts."

The outsource company interviewed the head of departments of the bank to gather required information. The CEO was interviewed for his review. Later on, the information gathered through the interviews was amalgamated. Each person who was interviewed gave the required data for their respective departments. The outsource company later amalgamated the information in the management discussion and analysis sections of the report. The bank's department heads provided only the data relevant to their department whereas the CEO was interviewed to obtain information related to the company's overview.

The 2013 social and environmental accounts template assigned the production of the entire 2013 social and environmental accounts (section 1–11 of Table 10.1) to the outsource company. Information for the report was collected separately. For example, the financial information was provided by the finance division and the HR information was provided by

²⁹ Chief Manager Business Development and Marketing.

the HR division, etc. The outsource company did the layout for the financial section and other sections of the report. The interviews focused on how the bank carried out its operations in each division. The bank provided the information it wanted to include in each section. The department head of each department was interviewed to collect information and to understand the operations of departments.

Corporate management reviewed the information relevant to their respective sections. The bank's CEO and Chairperson reviewed the entire report. Any corrections they deemed necessary were made by all the actors involved in the production of the report:

The CEO, Chairperson, Board Secretary and everyone involved checked the information. For the correction part, everyone was involved. The laying out and production part was done by the production company. If we didn't agree we commented on it; otherwise, they went ahead per their plans. If we were satisfied with presentation aspects, there was no need to do any changes.

(Manager PP 2)

The outsourced company provided a list of things it wanted from the various departments in advance of the meetings and the interviews. The bank provided information including facts and figures to the production company during the interviews. Subsequently, the production company worked on and developed the information the bank provided, including the facts and figures, through its own research. This information was then linked to 2012, 2011 and 2010 reports, for which the CFO performed as a key actor of the network.

The Chairperson's review (section 3) for the social and environmental accounts was written by the outsource company, which interviewed the CFO, CEO and Chairperson for the Chairperson's review section. The Chairperson's draft review was then sent to the bank for corrections and changes. The Chairperson corrected the draft review and sent it back to the production company. Most writings for the 2013 report was done by the outsource company.

What exactly happened with the paragraphs is that 90% came from the agency. We interviewed them and they gave us certain facts and figures. So, we drop them down and we elaborate on them. So, what they give probably would be one paragraph and we elaborate on it to four paragraphs.

(Director Business Development: outsource company)

The layout was done based on the requirements of the CEO and the Chairperson. The Manager PP said: "This time, the agency is also involved in laying out the production. It did this per our requirements."

The outlook of the report changed compared to the previous years' social and environmental accounts where the CFO performed as the key actor. The outsource company was involved throughout the production of this report and often visited the bank for interviews and meetings with the CEO and Chairperson. It maintained a very good relationship with the bank throughout this period.

The artwork for the report such as graphs and charts was done by the outsource company.

They [ABC Bank] give us a current year and other details. We pick it [previous years' information] from the last year's annual report [2012 integrated report]. All the graphs, charts, everything, they were all done here. Basically, we do an end to end product. From the time we take a brief until we give them the finished product.

(Director Business Development: outsource company)

The outsource company decided to present the milestones of the bank (section 1) on the second and third page of the report. This was discussed and approved by the bank's CEO and Chairperson.

The pictures on the cover page and the theme story were provided by the outsource company. It presented a few options for the cover pictures and the decision was made by the bank's Chairperson and CEO, as alluded to by the Manager PP 2: "So, after discussions between the Chairperson and CEO, they gave comments on those options. Having those instructions, they came up with what we want."

The artwork for the bank's business model (section 7.2) and business page (section 5.5) was decided by the outsource company. The 2013 report was changed drastically compared to the bank's previous social and environmental accounts. In addition to the content and the objectives of the report, the format and theme colour was changed for the 2013 report. The PA to the Board Secretary noted: "They change reports based on our requirements. The outsource company contributed a lot to this report. They changed it compared to previous reports rather than including the same format every year. They changed a lot in the annual report in this time."

The outsource company changed the risk monitoring framework (section 11.1) in the 2013 report by presenting the risk level with colour coordination using four colours. In 2012, this was presented in a four-columns table with the headings of Risk Category, Risk

Description and Controls in Place to mitigate. In contrast, for the 2013 report, the risk framework was limited to three columns, eliminating the Risk Description column. The Director Business Development of the outsource company explains:

Yes, so we went into that, obviously to do a change on the corporate governance section as well. In the governance section, the risk level, well, they normally say whether they met it or not met. That's how they [ABC bank] identified the risk level but we changed it into colour coordination for readability. So, it is a little easier for readers.

The outsourced company also provided guidance on the photographs presented in the 2013 social and environmental accounts. Photographs were provided by the bank on a CD. Usually, the outsource company advises clients not to use pictures if the quality and the resolution of the images are low as it can reduce the quality of the report. Here, though, the outsource company advised the bank to use two or more small pictures in small boxes to maintain the report's quality and cover up the resolution drops in the pictures.

The board secretary division provided information relating to the board of directors (section 6.2). For the first time, the outsource company changed the layout of the directors' profile by giving a breakdown of the directors' information based on their position, date of appointment, qualifications, other positions and previous appointments. The layout was changed based on the ICSL guidelines of CA Sri Lanka requirements.

The outsource company decided to include the bank's incorporation information at the beginning of the 'Our Organisation' section (section 5). The governance structure and risk management section (section 6), which presented the regulatory framework and code of best practices, was also decided by the outsource company. The overview of the management team (section 6.3) by gender, ethnicity, work experience, qualification was also presented in the governance structure and risk management section, and this was decided by the outsource company. The HR department provided the required information for this page.

The outsource company decided to include a summary of the risk management process (section 6.7) of the bank at the end of this section. The business philosophy (section 7) section presented a message from the bank's Chairperson and this page was decided by the outsource company.

Five PDF drafts of the integrated report were given to ABC bank. Towards the end of the process, the Manager PP and the PA to the Board secretary visited the outsource company and conducted numerous corrections with its graphic designer. Subsequently, the Manager

PP and PA to Board Secretary took the printouts and went back to the bank to do further corrections. These corrections were submitted to the outsource company the following day. The number of PDF-formatted draft reports exchanged between the bank and the outsource company is less compared to the number of printouts taken. The proof readings were carried out by the bank on the printed draft reports.

The CEO

This section presents the way in which the CEO performed in the production of the report. The CEO joined the bank in January 2013. Although there was a CEO's review presented in the 2012 social and environmental accounts, he was not involved in the production of the 2012 report. The CEO elaborated:

This was my first annual report [2012 social and environmental accounts]. Although I put a message [CEO's Review] here, I am talking about 2012, when I was not there. I came to the bank in January 2013. This is my first year of review. In 2013 I got involved heavily but not in 2012. What happened in 2012, I can't talk much about because I was not here. So, here I got fully involved. Even the Chairperson got involved this time because she also wanted to come out with a different outlook for the annual report. So, we obtained about three to four drafts from time to time. Once the output was given by several departments, we got several drafts. We went through them. I went through, the Chairperson went through and I got another person to review them. Then we made certain changes and corrections. We wanted to make sure it was correct. Practically each word in all the sections I went through. I got fully involved this time.

(CEO 2)

The CEO created a strong association with the production of the 2013 social and environmental accounts by actively performing as a key actor. "His contribution is a lot to this annual report" (Outsource Company) and the "CEO's role is bigger than last year" (Manager PP 1).

The CEO performed as a key actor, as defined by the 2013 report template. The CEO's interests were very influential throughout the report's production and shaped the entire production process.

The CEO needed to change the outlook of the 2013 report compared to the previous reports. The 2013 report had a different content and style compared to its predecessors. "This time," said the CEO, "I really wanted to give a different outlook than previous years. This one [2013 social and environmental accounts] had different content and a different style. This time, we wanted to give it a different outlook"

The outlook of the 2013 report changed compared to the previous three years' social and environmental accounts where the CFO acted as the focal actor. These previous ones used white and orange as the main theme colours whereas for the 2013 report the CEO, Chairperson and outsource company selected black and orange as the theme colour. the CEO commented: "If you really see the last two–three years' output, the appearance of the report is a little bit different without going for a white colour document."

These two colours were continued throughout the concept line of the story. "This is the theme," the Manager PP said. "We used black and orange colours for the cover page so we have to maintain the same colours on the inside pages"

The highlights of the year section (section 2) was limited to the bank's financial and operational highlights. The CEO suggested limiting these. The CEO's review (section 4) was drafted by the writer of the outsource company, based on the CEO's interview and the information the bank's CEO provided. The Manager PP 2 noted: "This was done by the writer and based on information given by the CEO but he made the changes to the way of writing."

The Chief Manager Accounting provided the financial information and confirmed the financial data included in the CEO's review (section 4). The CEO also included facts and figures for his review, making it more standardised. The Director Business Development of the outsource company elaborated:

So, basically, we interviewed him for his message (CEO's Review). After we interviewed him we gave him a draft. After giving him a draft of his message only he brought it to a standard where he had put in all the facts and figures which are in the code. He did what is in the code and he gave us a finalised version of his message, which then went into a layout. The draft of the CEO's review continues into three or four pdfs. So, he could do any number of changes until such time. But after we do that. When we did the first draft he called for a meeting so I took a print out of the annual report that we had done so far but was up to date. It had a non-financial section but not the financial section. So, I took that draft to him with the writer and we went through it to see whether we were within the structure. The GM went through it point by point run to see where the gaps are. Point by point and section by section we covered to see where the gaps are. And wherever there were gaps he pointed them out. And he said you know what I need in this year [...] You know, this will be only right because of this reason. So, he contributed from the start.

(Outsource Company)

The bank provided the outline of the information they wanted to include in the report. The outsource company's role was to write up and develop on what the bank provided. The

CEO and Chairperson performed as key actors from the beginning of the production process of the 2013 social and environmental accounts. The Director Business Development of the outsource company states:

The GM contributes to the annual report from day one. He gets involved and he starts saying these are the gaps to be filled and it is so much easier to have this. At the end, only the financial section reminds and this has been prepared by the finance department. Whereas the non-financial section is then complete. I must say though that for this year's annual report the Chairperson contributed 100% of her time. She read this annual report more than five times before it went to get signed off.

The CEO went through every section of the report apart from the finance section to make sure that the head of departments provided accurate and correct information. The CEO said: "Technical things, for instance, accounts, come from the finance department. They interview me and I get the message. I must get through respective people, from the secretary and all. I have to make sure everything they provide is correct." He read the draft reports for proofreading and made the necessary changes. He also provided his ideas and contributed to the report. In the market performance section, the CEO suggested including event details to demonstrate the steps taken towards building up the bank to the shareholders. The CEO gave the respective cooperation and expectations towards every section of the report. Accordingly, the outsource company prepared the report based on his requirements.

The CEO and outsource company had several meetings with other department heads. These meetings focused on the CEO's expectations regarding the outlook of the report;

We had meetings with the Chairperson, CFO, marketing people, Board Secretary, etc. It may not have been a meeting with everybody together. So, when I wanted to discuss the corporate governance part I met with the Board Secretary and discussed the outlook of the report. When it came to marketing and products, I spoke with the Chief Manager BDM. I explained to them my expectations. I got input from the different areas and finally got this report done.

(CEO 2)

The CEO suggested including the 'business model' section (section 7.2) in the annual report. This page presented ABC bank's diversified product portfolio, long-term financial sustainability, and market and delivery channels. The CEO also suggested the looking towards the future section (section 10). This section presented the bank's strategic direction for the next three years. The Chief Manager BDM provided the information for this section from the corporate plan.

The Chairperson

The bank's Chairperson contributed significantly to the production of the 2013 report. The Director Business Development of the outsource company says that for "this year's annual report the Chairperson's contributed 100% of her time. She read this annual report more than five times before it went to sign off." In addition, the Chairperson supervised the entire production process of the social and environmental accounts.

The Chairperson's Review (section 3) was written based on the interview between the Chairperson and the outsource company, but the "Chairperson improved it in the way she wanted" (Manager PP). The Chief Manager Accounting provided the financial information and confirmed the financial data included in the review.

Mainly, the outsource company, CEO and Chairperson decided on the report's structure. The Director Business Development of the outsource company says the Chairperson "changed lots of things actually. She changed the whole structure. We worked together to change the structure. We needed her approval to implement the structure of the annual report. She played a big role."

The draft reports sent back to the bank were reviewed and corrected by the Chairperson along with the CEO. The outsource company met the Chairperson of the bank four times during the production process:

Yes, we met her four times and all four times were to do with structural changes. Probably the first two times we spent about two or three hours on these. Yes, because it's about a structure. the last two times we spent about 45 minutes to one hour on them. We also discussed whatever changes had been done. Probably certain paragraphs needed to be rephrased in a certain way, things like that.

(Director Business Development: outsource company)

Emails helped to maintain a strong association between the Chairperson, CEO, Manager PP and the outsource company. All the emails connected to the Chairperson allowing her to monitor the entire production process.

The 2012 Social and environmental accounts

The 2013 social and environmental accounts were mainly shaped by the bank's previous three social and environmental accounts, particularly that in the 2012 report. Research related to the previous ones was mainly carried out to identify the key actors in the bank, such as the head of departments, and to prepare the interview questions and the layout for the 2013 social and environmental accounts.

With the 2013 report, the outsource company handled the production of ABC bank's annual report for the first time. Thus, the research carried out based on the previous three annual reports helped in understanding the bank. The outsource company designed the cover story and themes based on previous years, as the Manager PP 2 acknowledged: "They studied previous year's annual reports. Based on previous reports, they designed the cover story and themes."

The outsource company followed the writings of the CFO and prepared the layout of the 2013 social and environmental accounts (CFO 5): "When writing up, they [outsource company] are following my writing [the writing of 2010, 2011 and 2012 social and environmental accounts]."

The 2012 social and environmental accounts of ABC bank performed as a key actor during the production of the 2013 social and environmental accounts. The 2012 social and environmental accounts drove the outsource company to prepare parts on key milestones (section 1), highlights of the year (section 2), our organisation (section 5), governance structure and risk management (section 6), its business philosophy (section 7), the external environment (section 8), our performances (section 9), risk management report (section 11) for the 2013 social and environmental accounts.

Milestones (section 1), the second page of the report, presented the bank's key milestones and achievements. This information was obtained from the 2012 report and confirmed by the Manager PP.

Highlights of the year (section 2), the fourth and fifth pages of the report, focused on the bank's financial operations. The 2012 social and environmental accounts presented highlights regarding share, financial, operational and carbon footprints of the bank whereas the 2013 report was limited to the bank's financial operations. The 2012 report included a sustainability aspect of the bank's operations. However, the 2013 report showcased the bank's business operations. Information on the bank's financial highlights was provided by the Chief Manager Accounting.

The Our Organisation section (section 5) consists of corporate information (section 5.1), our vision, our mission (section 5.2), our values (section 5.3), ownership (section 5.4) and our business (section 5.5). Corporate information (section 5.1), our vision and our mission (section 5.2), our values (section 5.3) and ownership (section 5.4) were presented in the report following a similar format to the 2012 report. Our business (section 5.5) was a new section for the 2013 report. Corporate information (section 5.1) was provided by the PA to

the Board Secretary. The vision, mission (section 5.2) and values (section 5.3) information were provided by the Chief Manager BDM from the bank's new corporate plan. The Board Secretary provided the ownership details of the bank.

The next section was presented as a separate section compared with the 2012 Integrated Annual Report. It included governance structure and risk management (section 6) and the regulatory framework and code of best practices, which were taken from the 2012 report and the subsequent information was presented following a similar format as the 2012 report. Organisation Structure (section 6.1), Board of Directors (section 6.2), Our Management Team (section 6.3), Corporate Management (section 6.4), Senior Management/Regional Management (section 6.5), List of Managers and Branch Managers (section 6.6) were also presented in the 2013 report following a similar format to that of the 2012 one. A new page was added to the risk management process at ABC bank (section 6.7). It was taken from the risk management and corporate governance section of the 2012 report and presented as a summary of the bank's risk management process. Although this information had appeared previously, the information was still confirmed by the bank's Risk Officer for the 2013 report.

For Organisation Structure (section 6.1), Our Management Team (section 6.3), Corporate Management (Section 6.4), Senior Management/Regional Management (section 6.5), List of Managers and Branch Managers (section 6.6), the information was provided by the bank's HR department. For Governance Structure and Risk Management (section 6) Board of directors (section 6.2), the information was provided by the Board Secretary division of the bank. The risk management process at ABC bank (section 6.7) information was confirmed by the Risk Officer.

The Our Business Philosophy section (section 7) was added to the report using the information presented in the 2012 social and environmental accounts, which was taken from the company section and strategic focus section of the same report. The Our Business Growth (section 7.1), Our Branch Network (section 7.3), Branch Locations (section 7.4), Stakeholder Engagement (section 7.5), Building Social Capital (section 7.6), Building Economic Capital (section 7.7), Conserving Environmental Capital (section 7.8) sections were directly taken from the 2012 report. For Our Business Growth (section 7.1), information was provided by the Chief Manager Accounting. Our market, service delivery strategy, delivery channels, Our Branch Network (section 7.3), Branch Locations (section 7.4) and stakeholder engagement (section 7.5) information was obtained from the 2012

report and confirmed by the Chief Manager BDM. The building social capital (section 7.6), building economic capital (section 7.7) and conserving environmental capital (section 7.8) parts were directly taken from the 2012 report.

The stakeholder engagement (section 7.5) information presented in 2013 was prepared based on the 2012 report. The Manager PP says: "That information [stakeholder engagement] was in the 2012 report. The production company slightly differentiated the way of presenting it though. They did that part."

Customer and product responsibility information was taken from the 2012 report. The Chief Manager BDM noted: "Yes [customer and product responsibility information]. That information was in the previous one [the 2012 social and environmental accounts]; actually, these are really relevant to the business."

External environment (section 8) was included in the report as a separate section of the 2013 social and environmental accounts. The Sri Lankan economy (section 8.1), the outlook for 2014 (section 8.2), housing market in Sri Lanka (section 8.4) parts were directly obtained from the 2012 report. The central bank report provided the relevant facts and figures on the Sri Lankan economy, the outlook for 2014 and the housing market in Sri Lanka. A new section was added by the outsource company to this section called Financial Consolidation and Impacts on ABC Bank (section 8.3). The information from the central bank report was provided by the writer of the outsource company.

The Our Performances section (section 9) of the 2013 report was directly taken from the 2012 report. This section was presented in the 2012 report in the Management Discussion section. This section presented the following parts: Financial Performance (section 9.2), Market Performances (section 9.3), Awards and Recognition (section 9.4), Building Our Human Capital Base (section 9.5), Economic Value Creation (section 9.6), Social Value Creation (section 9.7) and Environmental Sustainability (section 9.8).

The bank's financial performances (section 9.2) was provided by the Chief Manager Accounting. The Financial Performances section consists of net interest income, profitability, net interest margins, disbursements, operating expenses, assets, credit quality, liquidity ratios, deposit base, core capital, share price, etc.

The Market Performance section (section 9.3) consisted of expansion of distribution channels, the performance of distribution channels, product diversification, the performance of our product portfolio and leveraging technology. The Manager PP provided the branch relocation information. The Chief Manager Accounting provided the

performance of distribution channels such as mobile bank deposits and ATM withdrawals. Product diversification information was provided by the Chief Manager BDM. She decided to include microfinance information and pictures.

The Chief Manager Credit provided information regarding loans such as housing loans, education, lifestyle, gold, etc. The IT department provided information on investment and deposit products. The Head of IT provided information relating to bill payments, leverage technology, SLT – ABC partnership and leasing software solutions. The Manager PP provided information relating to awards and recognition (section 9.4).

Building our human capital base (section 9.5) consisted of employee profile, expansion of workforce, staff training, employee health, improving our recruitment policy, local recruitment, performance appraisals, succession planning, employee health, employee safety and employee recreational activities. The Head of HR provided the information relating to building the human capital section. The Manager PP provided the employee recreational activities information.

The economic value creation section (section 9.6) consisted of value addition to the economy, payment to the government, contribution to the national housing stock, enhancing housing ownership, etc. The Chief Manager Accounting provided the information for this section.

The social value creation section (section 9.7) presented the community projects carried out by ABC bank. The Manager PP provided the information on ABC bank's community projects. The environmental social and environmental accounts (section 9.8) consists of walking the talk: raising awareness about sustainable housing, environmentally responsible lending, environmental indices, environmental conservation and indicators.

For the environmental social and environmental accounts (section 9.8), the Chief Manager Credit provided the information relating to environmentally responsible lending. Environmental indices information comprises electricity consumption, water consumption, vehicle mileage per approved loan value, fuel Litre per LKR 1 Mn loan approved, fuel litre per loan approved was provided by the administration department and the bank's transport/technical division.

The governance and risk management section (section 11) was presented in the report in compliance with the relevant rules and regulations. The risk management report was limited to the risk monitoring framework when compared to the 2012 report. This framework was directly taken from the 2012 report. The outsource company presented the

omitted information of this section at the beginning of the report as Risk Management Process at ABC Bank (section 6.7).

The Corporate Governance and Risk Management report (section 11) was prepared based on the 2012 Integrated annual report. The Manager PP says: "They [outsource company] have taken it [governance structure and risk management] from the earlier report and prepared [2013 Integrated Annual Report]. They did the changes after discussing with the CEO because this information was in the 2012 annual report."

Accounting Standards, Guidelines and Frameworks

The CA Sri Lanka reporting guidelines, Sri Lanka Accounting Standards (SLAS), Sri Lanka Financial Reporting Standards (SLFRS), Finance Act, rules and regulations issued by the Central Bank of Sri Lanka, Banking Act, listing rules of the Colombo Stock Exchange (CSE), Code of Best Practice on Corporate Governance issued jointly by the Securities Exchange Commission of Sri Lanka and CA Sri Lanka, and Companies Act No 7 of 2007 were complied with in preparing ABC bank's 2013 social and environmental accounts (Social and environmental accounts, 2013).

However, though the outsource company said it followed GRI guidelines and the Triple Bottom Line Approach (TBL) in producing the report, the analysis of the 2013 social and environmental accounts and interviews carried out with the CEO and CFO revealed that the outsource company did not actually follow both reporting guidelines. As the bank's CEO commented: "It [GRI guidelines] is not in here like last time, you know, this time; I suppose the reason is that we couldn't get an outside auditor to certify our sustainability part." The CFO had a similar viewpoint: "This year the annual report is not aligning with GRI guidelines, sustainability reporting or anything else."

Nevertheless, Banking Act, CBSL Corporate Governance directives and the continuing listing requirements under section 7.10 of the listing rules issued by the Colombo Stock Exchange and Code of Best Practice on Corporate Governance, developed by the Securities and Exchange Commission of Sri Lanka and the Institute of Chartered Accountants of Sri Lanka, directed the Board Secretary division in preparing the corporate governance report of ABC bank.

The Code of Best Practices on Corporate Governance issued jointly by the Institute of Chartered Accountants and Securities Exchange Commission of Sri Lanka was complied with when preparing the Chairperson's Statement (section 3), CEO/ GM's Review (section 4), profile of Board of Directors (section 6.2) and Our Performance 2013 (section 9).

The continuing listing requirements were complied with in preparing the following parts: Corporate Information (section 5.1); Profile of Board of Directors (section 6.2); Profile of Corporate Management (section 6.4); Profile of Senior Management (section 6.5); Ownership (section 5.4); Our Business (section 5.5); Housing Market in Sri Lanka (section 8.4); Our Business Model (section 7.2); Our Branch Network (section 7.3); Strategic Directions (section 10.1); and Risk Management (section 11.1).

ABC bank had to comply with the rules and regulations of the Central Bank and CSE listing rules, says the Board Secretary: "Not because of a government organisation; because we are a bank, we are governed by the Central Bank and because we are a listed company we are under CSE listing rules."

The Central Bank of Sri Lanka is one of the main institutions that shaped the 2013 social and environmental accounts and ABC bank. The Board Secretary commented:

With their [Central Bank] licence we are operating as a licensed specialised bank. It is like this: we are a bank; we are a licensed specialised bank as well. The Banking Act means there are certain operations we can do per the Banking Act schedule and if you look at our licence issued through the central bank, they specifically say that we are empowered to do whatever business under the ABC Act as well as the Banking Act schedule. Then all the specialised and commercial banks are regulated by the central bank and Banking Act says only listed companies can be a bank.

(Board Secretary)

Thus, the Central Bank of Sri Lanka, Banking Act, ABC Act and Colombo Stock Exchange are the main institutions that shape ABC bank and its business operations.

Manager Public Relations and Publicity

The Manager PP worked in the Business Developments and Marketing Division and does the bank's public relations and publicity (Manager PP): "I am attached to the BDM division. I am handling the public relation and publicity of the bank."

The Manager PP acted as the main coordinator in the production of the 2013 social and environmental accounts, so she coordinated activities between the production company and the bank. During the review phase, the Manager PP was involved in draft readings and corrections with the CEO and the Chairperson:

I must say that she was the main coordinator this time. She coordinated with the annual report company. When we were doing the draft readings and corrections, she took the [corrected drafts] to the [outsourcer] company and sat there and explained things to them. She sat with them

and worked late for all the source reports. There was a major contribution from her part.

(CEO)

Manager PP has been involved in producing ABC bank's annual report from 2005. The Manager PP also provided the event details of the bank during the year to the production company. The Manager PP provided the information relating to bank achievements, branch relocations, awards and recognition (section 9.4), event details (presented in Building our Human Capital – section 9.5), community projects (presented in Social Value Creation – section 9.7) and pictures of the bank to the outsourced company. The Manager PP describes:

In 2013 I had to coordinate with the bank and the agency because they were handling the production part. In ABC bank, we were giving information to the annual report company and their duty was to produce it, lay it out according to our theme and create the annual report concept. My part is basically the coordination part and providing information about events during the year...I have been involved in annual reporting production from 2005.

(Manager PP)

The Manager PP also coordinated all the department heads of the bank in their dealings with the production company:

Annual report coordination is basically information given by various departments, mainly the finance department, which is provided to the outside agency because the annual report is a financial report. It has changed since we included finance information and non-finance information as well. In that case, normally we give the production of the annual report to an outside agency. So, we are providing information and they are doing the laying out and the production of the annual report but the communicating part is done by me.

(Manager PP)

All the required details that outsource company needed is sent through the Manager PP of the bank. For example; Chief Manager BDM must send the information to Manager PP and Manager PP has to forward the information to the production company through the emails. "Manager PP was the middle person. So, everything came from her. If Chief Manager BDM would send it to manager PP, and she would forward to us" (outsource company)

Every year, the Manager PP has coordinated the production of the report. However, her role massively increased the production of the 2013 social and environmental accounts. "Every year my duty is to coordinate and I help the process in various ways. If you take the

first draft of the annual report, normally I check the report – not the financial section but other (non-financial) sections. When I notice, something missing I make the corrections".

Most of the time, the bank and the outsource company communicate through emails. The Chairperson, CEO and Manager PP were included in the all the emails exchanged between the bank and the outsource company:

Well, most of the time the Chairperson was in the loop of all the emails. The GM and Manager PP were also there. In most of the loops, the Chairperson was there in all the emails of the annual report. So, whatever we sent to the Manager PP she would copy them in. When the Manager PP emailed us, there was a copy and the Chairperson and CEO were informed regarding the subject matter of the email. We know who said what, who gave or didn't give. For example, if I addressed the Manager PP saying I haven't got this, the Chairperson knows that the agency hasn't got it. She did understand the gaps of the annual report by proofreading. So, that communication was much better because it kept everybody in the loop.

(Outsource Company)

The Manager PP also got involved with the corrections of the draft reports of the 2013 social and environmental accounts:

Yes, she [outsource company] sent us the first draft report and we went through it because there were many mistakes though it was only the first draft. So, I got the report and a few copies of the report. I gave these copies to the Chairperson, CEO, CFO, BDM and everybody involved. They checked and did the correction in their copy. I did the correction in my copy as well. If I noticed any corrections to be done, I did the corrections and, after that, I gave them the draft reports. So, they send us the second draft copy with the corrections made. Several times we had to do that. All the finance information I sent to the finance division and corrected them.

(Manager PP)

Following the earlier process, five draft reports were corrected and exchanged between the bank and the outsource company. The Manager PP said: "Actually, I don't communicate with anyone directly but I got advice from the CEO. I first discussed things with the CEO then communicated with them [corporate management]. Even the CFO and Chairperson"

The Manager PP was involved in the production of the report through various means. She corrected the report, for example, but also worked alongside others. She viewed the social and environmental accounts as a collective effort. "Any spellings mistakes, yes, everybody involved corrected them. If I noticed something I did it. It was the responsibility of all of us. It was everyone's responsibility to do it in the best way". (Manager PP)

The Manager Public Relations and Publicity also changed the page between the Chairperson's review and the CEO's review to highlight information from the two reviews. "This page was a blank page [p. 9]. We wanted to include something; we could put a picture there to break up the sections of the report. But we thought it is better if we can highlight these from the reviews [Chairperson's and CEO's reviews]. Actually, I discussed this with the annual report production company."

Information for Social Value Creation (section 9.7) was provided by the Manager PP. She maintained all the event details and event photographs relevant to the bank. This section of the report consisted of the events and the CSR projects carried out by the bank. The Manager PP elaborated:

All the information [in Social value creation] I have given. The description also I have given. I gave the story on page 66 [...] Actually when you take the events of the bank, all the information was given by me because I keep a recording of all the bank 's events and the pictures [...]. All the event details I give them after I've discussed it with the CEO. I give them instruction on what pictures should be inserted and the details.

(Manager PP)

The outsource company decided which event details should be included in the Social Value Creation section. The Manager PP decided on the event details of the bank that should be included in the report: "No, all the event information I [Manager PP] gave. According to space availability and layout, they decided accordingly. In this event, I gave all the newspaper information but they chose a small part of it and presented in here." Also, "In other reports such as CSR, I decided what event details we had to provide as I had the [event] information." The Manager PP had maintained a separate folder for the bank's special events, which made it easier for her to access the information.

The Manager PP also carried out proofreading in the draft annual report drafts as well as providing information for the actual report. The Manager PP's main role in the bank was managing the bank's public relations and publicity activities:

I am the person who gives details to the media – the electronic and print media – and who gets publicity for bank activities [for example, if there is a new product launch of the bank or any other event of the bank]. That is how we can communicate the details to the public as well as to the stakeholders.

(Manager PP)

Awarding and recognition (section 9.4) details were provided by the Manager PP. The information relating to the awards received by the bank was presented in these pages. The

information was also provided to the media by the Manager PP, who said "p. 59 and p. 60, I gave the information. These are the events and I have the information about them. So, that information I gave. Normally, it is news information and I give this to the media"

Corporate Management

The bank's corporate management actively participated in the production of the 2013 social and environmental accounts. The CEO deemed this a collective effort in 2014;

It was a collective thing [production of the 2013 social and environmental accounts]. There wasn't a formally appointed committee but from time to time the CFO, Manager BDM, CIA, Board Secretary and Chief Manager HR were all involved in putting this here. So, it was a collective effort we made. The annual report can't be done by one person only. It is a collective effort. In this time, this company [outsource company], they coordinated my respective people [head of departments]. They also interviewed them. That is how they usually do it. For example, they go to the Board Secretary and collect all the data and draft it.

(CEO)

In previous years, the CFO produced the social and environmental accounts of the integrated report by collecting data from the various departments without involving the heads of departments. However, during the production of the 2013 social and environmental accounts, the outsource company interviewed all the heads of departments to collect the data. This is the usual procedure this company has followed in producing annual reports over the past years for other organisations.

Finance Division

The bank's finance division provided financial information for various parts such as year highlights (section 2), Chairperson's review (section 3), CEO's review (section 4), business growth and financial performances (section 9.2), which includes performance of distribution channels such as mobile bank deposits and ATM withdrawals, value addition to the economy, payment to the government, contribution to the national housing stock, enhancing housing ownership, and financial report.

The outsource company interviewed the CFO to obtain the financial information for the 2013 social and environmental accounts. The Chief Manager Accounting commented: "No, they directly coordinated with the CFO. I did not do anything, just CFO".

The CFO says the outsource company had to ensure that the theme story was aligned with the entire report as numerous people were involved in the production process, each with

their own strategies and interests. Therefore, it was difficult to produce the report under one theme. The CFO elaborated:

They interviewed different people. In 2010, 2011 and 2012 I did the annual report with one concept and one picture. What they [outsource company] did, they interviewed HR, they interviewed BDM, they interviewed GM and they interviewed the Chairperson. They interviewed separate departments. Even the draft one they sent to departments for their comments. [...]. They must ensure that I have my own ideas, my own strategies and my ways of implementing them. I am the one who did it. I gave my explanation about my writing. The Chief Manager BDM gave her explanation of her writing. The HR gave his explanation of his writing.

(CFO)

The Financial Section was prepared by the CFO as the Head of the Financial Department. He also looked over the entire report as he was responsible for the annual report. "Actually," the Manager PP said, "he had to do the financial part because he is the person responsible for it. The CFO did take total responsibility for the report."

The CEO, Chairperson and CFO were interviewed by the outsource company for the write-up about the Sri Lankan economy (section 8.1) and the outlook for 2014 (section 8.2). The outsource company, per the Manager PP, obtained the "current figures and economic situation and housing market of the country. She [outsource company] came to talk to the CFO to get that information"

The bank's financial performance information was provided by the CFO as the head of the financial department. Financial performance was presented in the Our Performance (section 9) section. The CFO had to sign off the report for printing as ABC bank's Head of the Financial Department:

The CFO has been signing out as well because at the end we needed him. So, he was there. The CFO did the financial part of the report.

(PA to Board Secretary)

The financial section of the 2013 annual report was overseen by the CFO. The Manager PP said that for the "2013 annual report, basically the supervision was done by him [CFO]. Especially for the financial section. He decided what information should be included that was relevant to the financial part. He commented on the other areas as well." The Manager PP interacted with all the corporate management to obtain the information required by the outsource company. As she commented: "If they wanted something I contacted the CFO and got what they [outsource company] needed. In that way, we actually worked [collectively]." The CFO was interviewed only once throughout the entire production of

the report, as were the bank's other corporate management members. The outsource company carried out one interview with each head of all the departments in the bank for data collection.

The Economic Value Creation part (section 9.6) of the report contained value added to the economy, payments to the government, contribution to the national housing stock, enhancing home ownership, minimising development disparities, etc. The figures required for this section were provided by the bank's finance department.

The Chief Manager Accounting also verified and corrected the financial information and ratios presented in the CEO's and Chairman's review. In addition, he verified, supervised and confirmed the financial information such as ratios, figures and graphs presented throughout the report. The Chief Manager Credit provided the credit information but did so directly to the outsource company. As he describes, his role was to do with "annual reports but, basically, I'm not contributing much. We just give that credit information and nothing else."

The Environmental Sustainability part (section 9.8) of the report consisted of the bank's carbon footprint indices. For this, electricity consumption, water consumption, vehicle mileage per approved loan value LKR 1 Mn, petrol consumption, and fuel litre per loan approved information was provided by the CFO. He obtained the figures from the bank's technical and administration departments. This information was presented in the previous bank's reports as well. The IT Department also offered support in preparing the information needed for the bank's carbon footprint calculations. The Environmental accounts were prepared based on the bank's previous annual reports:

Yes, earlier reports also contained this information but this year we needed to include it again. So, the CFO helped us to get it. We got the IT Department's support as well. The CFO doesn't have electricity consumption data, so he got help from the technical and administration divisions to get this information.

(Manager PP)

Business Development and Marketing Division

The Chief Manager BDM provided the information relating to the bank's business development and marketing activities. The vision, mission (section 5.2) and values (section 5.3) information were provided by the Chief Manager BDM, which she got from the bank's new corporate plan. This information gives insights into the bank's business operations.

Product Diversification information (presented in Market Performance – section 9.3) such as leasing, microfinance, SME Loan, education loans was provided by the Chief Manager BDM, who noted: "Actually, we have provided required information about products and other necessary information such as product related information and logos."

Our Business Model (section 7.2) consists of ABC's product portfolio, long-term financial stability, the market, services delivery strategy and delivery channels information and this was provided by the Chief Manager BDM:

Yes, I produced that information [the Our Business Model section of the 2013 report, p. 37, 38]. Boarding is not mine though the concept and the ideas are mine but the writing part was done by the writer – unlike the previous one, which was produced by the CFO. Even in that [2012 social and environmental accounts] some statements [e.g. CEO's and Chairperson's statements] were done by outside parties, I think.

The customer and product responsibility section (presented in Building Social Capital – section 7.6) was taken from the 2012 social and environmental accounts but was provided by the Chief Manager BDM. This section consists of customer policy, the right to fair information and information security, flexibility and customised solutions, and Customer satisfaction. The Chief Manager BDM commented: "Yes, I provided this [customer and product responsibility information, p. 45]. This information [customer and product responsibility information], is in the earlier one [2012 social and environmental accounts]; actually, these are relevant to the business [of ABC bank]."

The performance of our product portfolio information (presented in Market Performance – section 9.3) was provided by the BDM department. However, all the figures were obtained from the IT division and provided to the outsource company. The Manager PP said: "All of it [production of product portfolio] was given to the company by the Chief Manager BDM but all the figures came from the IT division. With the help of IT, we got the required information."

The customer and product responsibility information (presented in Building Social Capital – section 7.6) were provided by the Chief Manager BDM. An annual customer satisfaction survey was carried out by her:

The Chief Manager BDM provided that information [customer and product responsibility]. Normally, a customer satisfaction survey is done by the Chief Manager BDM. Her duty is to provide information for the Business Development and Marketing team. This time, she decided and

informed us that it was better to include information about microfinance and the women's entrepreneurship programmes.

(Manager PP)

Information relating to Microfinance (presented in Market Performance – section 9.3) was written by the Chief Manager BDM. She provided the pictures that were included in this section of the report. The Chief Manager BDM describes:

Yes, I wanted to include this because of our strategic plan and the other strategic decisions we took. We thought we had to do something for the women. We try to include women as much as possible in microfinance. So, we can upgrade their social standings and social inclusiveness through this. That's why we included this picture. We have micro finance customers who are not women. It's better to include this because we can focus on women. Especially for women. That's why we included this picture. This information was produced by me [micro finance and women entrepreneurship programmes].

(Chief Manager BDM)

The bank's product and brand details were provided by its BDM department. The information relating to the products was written by the outsource company. The Manager PP said: "All these aspects [product details and brand details] were done by the production company but the information was given by the marketing division, particularly the Chief Manager BDM. These aspects cover the bank's main products."

Market Performance (section 9.3) consisted of expanding distribution channels, branch relocations and performance of distribution channels. The branch expansion information was provided by the BDM department. As the Chief Manager BDM: said: "This is very important information. Transparency of our customer accesses. We have opened a new branch in Thissa Maharama and that information has been presented in the report"

Internal Audit Division

The Chief Internal Auditor's (CIA) role in the production of the social and environmental accounts was to provide details relating to the audit of the bank. As he defines it: "My role is to draft the audit committee's report, get approval from the audit committee and send it to these people [outsource company] through the Manager PP. She was the coordinator this time."

The Chief Internal Auditor participated in few meetings during the entire production process for the social and environmental accounts.

The outsource company sent four to five draft reports to the respective people to ensure the information in their sections was correct. The Chief Internal Auditor explains:

Yes, generally when they [outsource company] make the draft report they send it to the respective people [head of departments] who check their own parts. In addition, we observe requirements. For example, it is a corporate governance requirement to publish the details of the debentures. The department published that information at the last moment. We noticed that that information was not there so we had to prepare it. We obtained the information from the department and I prepared it.

In the last stage of the production process, the CIA identified that the debenture information (presented in ABC's first Listed Debenture – section 9.1) had not been included in the social and environmental accounts. He told the Manager PP this and it was corrected by the outsource company. This mistake was identified during the proof readings and before the signing off. The Manager PP said: "At the last stage when we had to go to the annual report's sign off, he [CIA] saw the mistake and informed me. When he finds any mistake, he calls and informs me. He has helped a lot." The debenture issue information came from the Board Secretary division. This information must be included in the annual report to comply with CSE listing rules.

Human Resource Division

The bank's Human Resources Division provided the information for Organisational Structure, Management Team, Overview of Management and Building Our Human Capital base. The social and environmental accounts also consisted of the bank's human resource information. This information was provided by the Chief Manager HR as well as Manager HR, the Director Business Development of the outsource company confirming: "There is HR section. We took that information from the Head of HR. Sometimes the Manager HR gave the information."

The bank's organisational structure was provided by the HR department. The building human capital base (section 9.5) was provided by the bank's Human Resources Department. This section consists of employee profile, expansion of workforce, staff training, improving recruitment policy, local recruitment succession planning, performance appraisal, employee health, and safety, etc.

The outsource company interviewed the Chief Manager HR to obtain the information required for the social and environmental accounts. The interview was conducted with the writer and the outsource company's Director of Business Development. In addition, during

this interview the outsource company obtained permission from the Chief Manager HR to obtain necessary information from the HR department during the production process. The Manager PP said: "This time, the writer has interviewed the head of HR as well, who provided information for the human report and gave required permission

Information regarding the Our Management team (section 6.3) (e.g. management team by gender, work experience, ethnicity, qualifications), corporate management (section 6.4) (position, date of appointment, qualifications, other positions and experience), senior management and regional managers (section 6.5), and the list of managers and the list of branch managers (section 6.6) was provided by the bank's HR department;

Our management team has changed during this year. I think the Our Management Team part was prepared by the HR division. The organisation's structure was also prepared by the HR division.

PA to Board Secretary

The Chief Manager HR's contribution to the report involved providing necessary information. "There is a separate part [building our human capital base – section 9.5] to the present HR section. My contribution was to provide the necessary information to complete that part."

As they did with other heads of departments, the outsource company interviewed the Chief Manager HR to collect relevant information for the social and environmental accounts. The Chief Manager HR said:

In 2013 that [production of the social and environmental accounts] was outsourced. The person who represented the outsource company visited here and collected information from the respective heads of departments. So, she is the one who compiled the whole report.

The outsource company conducted two interviews with the Chief Manager HR to collect necessary information. To collect HR information, the company interviewed only the Head of HR. The production company collected operational level information from the Manager HR such as about regional managers (section 6.5), a list of managers and a list of branch managers (section 6.6). The Chief Manager HR commented: She didn't contact other people. She came to me for the HR part. She must have gone to the operational manager for the operational part.

IT Division

The IT department provided the information on investment and deposit products, and the Head of IT provided the information relating to bill payments, leverage technology, SLT – ABC partnership and leasing software solutions, and financial information (presented in Market Performance section 9.3).

The information required by the IT department was obtained from all the members of the IT department. The Chief Manager IT provided the details relating to the leveraging technology. This section consisted of SLT – ABC partnership and leasing software solutions:

No, we are not contacting him every time. We get information from all members of IT [the department].

(Manager PP)

Risk Division

The bank's risk monitoring framework (section 11.1) was developed by the outsource company based on the previous year's risk monitoring framework. In addition, the outsource company interviewed the Risk Officer and discussed the framework. The Risk Officer agreed to include the previous risk monitoring framework with changes to the risk level. The Manager PP commented:

The production company did it [risk monitoring framework]. They interviewed the Risk Officer and discussed things. Afterwards, the risk manager approved it.

The report's risk management part (section 11) is usually prepared by the bank's Risk Officer. However, during the past few years, risk-related frameworks and discussions have been produced by the CFO. The Risk Officer was not involved in preparing the risk charts or the risk monitoring framework. The risk monitoring framework of the 2013 report was developed based on the format of past social and environmental accounts. The Risk Officer said: "Basically, this format has been developed by the CFO; this time, that information was taken from me but the format was the earlier one."

As the Chief Internal Auditor described regarding the Risk Officer's main role:

The Risk Officer mainly attends to risk factors, with our focus being on internal control. He looks at risk factors and whether they follow the internal controls and if there is a business risk and market risk. So, his role is also to see it from a different angle, not only in terms of controls. If things are complying 100% with the controls and if there is a business risk – these are the types of things that come under his role.

The Risk Officer provided the information for the risk monitoring framework. A couple of members of the bank expressed their views on this, saying that "risk management was also done by the Risk Officer, I think" (Manager PP) and that the "Risk Officer made the risk chart for the annual report [pp. 74–75]" (PA to Board Secretary). However, similar information was included in the 2013 risk framework to that for the 2012 framework.

The CFO is the key person who assembled and formatted the 2012 social and environmental accounts. The production of this section was outsourced with the objective of making it more a collective effort of the bank. The Risk Officer elaborated:

No, I mean at that time [in 2013] the CFO was the key officer in formatting the annual report but for this time [in 2014] it was outsourced. What under these circumstances happens is that each respective person must get involved more and more?

The outsource company prepared the risk management process at ABC bank (section 6.7) with the consultation of the Risk Officer. This section consists of ABC bank's risk profile, the sustainability risk management framework, the role of regulations and the role of the board of directors. The bank's risk monitoring framework was approved by the board of directors. This framework was adopted as the risk policy of the bank, identifying the bank's risk types, risk level and risk mitigation strategies:

This is the risk management framework which was approved by our board of directors. These are our policies and other risks that have been identified, and so is how we are going to treat the risk. Everything has been included in here

(Risk Officer)

The bank's risk monitoring framework was adopted as the risk management policy.

This is the risk management policy. It is somewhat aligned with the sustainability risk management framework that has been imposed by the central bank. It is mainly in line with the central bank but there are some deviations. We are reviewing the policy framework to correct it.

(Risk Officer)

Board Secretary Division

The Board Secretary division was guided in preparing the 2013 social and environmental accounts by the ABC Act, Mandatory codes of Corporate Governance issued by the Central Bank of Sri Lanka, compliance with relevant laws under the Banking Act, the Code of Best Practices on Corporate Governance issued jointly by the Institute of

Chartered Accountants and Securities Exchange Commission of Sri Lanka, compliance with the continuing listing requirements under section 7.10 of the listing rules issued by the Colombo Stock Exchange.

The Board of Directors part (section 6.2) contained pictures and profiles of the Board of Directors, which were provided by the Board Secretary division. In addition, this division provided information for parts including the bank's incorporation, corporate information, ownership and regulatory framework. Numerous sections of the social and environmental accounts were prepared to comply with the corporate governance rules of the central bank, CSE listing rules and CA Sri Lanka. Thus, the changes that could be made to the corporate governance section of the report were minimal. Hence, the changes the outsource company made to it were limited to layout aspects in presenting the director's profile:

We can't change corporate governance rules and we must comply with these rules. What we can change is only the director's profile with little difference. Compared to 2010, 2011 and 2012, this year's annual report is very different. The director's profile has also changed. We included qualifications, previous working experience, etc. and these were mentioned separately and in different ways.

(PA to Board Secretary)

The board secretary division got involved with the production of the annual report from the beginning by taking directors' photos. The PA to Board Secretary describes:

We as the secretary division look after parts such as directors' responsibilities, directors' profiles, chairman's review, directors' report, information on shares, pro proxy, subcommittee reports. We provide all this information. Starting from the beginning of the report when we took the directors' photos we got involved. The production of the annual report starts in January. From that instance, we follow up the report. We keep the contacts with registrar as the board secretary division. At the end, we check up the whole annual report and all the other reports.

The Board Secretary also looked after the legal aspects of the report and decided on the information that should be included in the corporate governance report, as the PA to the Board Secretary notes: "For example if you take the directors' report we check all the years of the directors. The Board Secretary looks after the legal aspects of the report. What we do is we check whether it is right or wrong."

PA to Board Secretary

The Personal Assistant to the Board Secretary reviewed the annual report to identify any changes that should be made: "No, I haven't decided on any changes to this report. If we

are doing any changes the Board Secretary must decide or I ask the Chairman if there is anything to be changed. Actually, what I have done is checked all the reports."

The PA to the board secretary's role is to collect information and keep records on behalf of the board secretary. The production of the 2013 report began with the annual report committee. However, it was later limited to the Manager PP and the PA to the Board Secretary. They were involved in the production of the report by coordinating and providing the required information to the outsource company. As the Manager PP commented: "Yes him also. We see this as the committee, so he is also a member. We didn't have the committee but we work as a team."

The PA to the Board Secretary met the writer at the outsource company to make necessary changes to the report:

I went to meet the writer. Everything was finalised in the outsourced company We went to meet the writer twice and she has emailed us. They sent the reports here more than three times. They changed the profile but again I had to make a new profile. I showed it to Madam [chairperson] and she approved it. They have mixed director experience and all other information, so I made a new profile and included it in the annual report.

(PA to the Board Secretary)

Corporate Plan

The corporate plan of the report changed in 2013 and this change was planned to be effected for the subsequent four years as the basis for the bank's operations. The Manager PP explains:

Yes. For every four years, we make strategic plans. So, the next four years will be based on the strategic plan made in 2013. This vision and these mission statements came from the strategic plan. I don't have a plan with me but you can get it from the BDM. It was done by the outside company.

(Manager PP)

The vision, mission (section 5.2) and values (section 5.3) were taken from the bank's corporate plan. In addition, the report's strategic direction (section 10.1) was prepared based on the bank's corporate plan. This section consisted of a strategic plan (2012–2016), strategic development process, institutional DNA, Business Promotional Strategy, Enablers & Continuity strategy. As Manager PP stated; "The Chief Manager BDM has these reports (on strategic direction) and based on these has provided information to the outsource company".

The corporate plan was prepared by an outsource company with the cooperation of the bank's Business Development and Marketing Department. ABC bank "selected the consultant [to make the corporate plan of the bank], the" Chief Manager BDM said. She is responsible for the bank's corporate plan, and she added: "Last year we did our corporate plan for the next four years. Through that, we are also planning to introduce more long-term investment and savings products." The revised corporate plan focused on the bank's business operations.

The previous corporate plan focused on the sustainability of the business operations. The outsource company who produced the corporate plan interviewed corporate, senior and top management to obtain the ideas. It produced a plan with the agreement of the management:

He [consultant] discussed it with us, corporate management and others. As you did, he interviewed senior management, corporate management and top management. Then he prepared the corporate plan with our agreement. We discussed with him and fought with him; we argued with him over targets. Finally, we came to a consensus. It is not his strategic plan – it is our strategic plan. He just helped us to get there with the consultant. But all the information and decisions were taken as a team. The corporate management team.

(Chief Manager BDM)

The corporate plan shaped the bank's business operations for the for next four years and put the annual report's focus on business operations. The Chief Manager BDM said: "Yes, we are working on it [corporate plan]. We are trying to match all the things, targets, and guidelines. It is meant for the next four years."

10.3.4 Mobilisation

The completed draft report was then presented to the bank's CEO and Chairperson. The Chairperson had to approve the report before printing. The CFO, Board Secretary and Manager Public Relations and Publicity were presented during the time of sign out of the report. The CFO had to sign off the report as the head of the finance division. The Board Secretary also verified the entire report, including the corporate governance section:

The Board Secretary is there when the annual report is signed out as well. Even for 2013, the CFO, Board Secretary, Manager PP and I was there. The CFO had to sign out the report because he is the head of the finance division. Even the Board Secretary checked the whole report, including corporate governance.

(PA to the Board Secretary)

The CFO was involved in the report's production as the head of the finance department. As the PA to the Board Secretary commented: "The CFO has been signed out as well because

at the end we need him so he was there. The CFO did the financial part of the report, the Manager PP coordinated with the printers, chairman and GM. All the reports have been coordinated by the Manager PP."

The production of the 2013 social and environmental accounts was completed on time as a collective effort by the bank. As the PA to the Board Secretary commented: "Usually, the CFO has been doing that part in previous years. We must send the annual reports to shareholders 21 days before the AGM. We have completed everything on time. We didn't have any rush in this year. Usually, we have delays every year."

For the past two years, ABC bank has issued the social and environmental accounts in a CD with a notice. As the PA to the Board Secretary elaborated:

The proxy must include and then notice should include. We circulate a notice before the annual report among shareholders. For the last two years, we've sent a CD to our shareholders. With that CD, we sent a circular, where we mentioned whether shareholders need to request a hard copy /printed copy. This work should be carried out simultaneously with the annual report. If shareholders requested an annual report, we had to provide it within 8 days. This is our contribution to the annual report. We didn't reduce any part from this annual report and, we can't reduce also. The CFO's CSR part has been changed.

This showcases ABC bank's sustainability practices. By limiting the printed number of the bank's social and environmental accounts, the bank acts as a socially responsible entity. However, the 2013 social and environmental accounts were issued as printed copies to all the bank's shareholders. As the PA to the Board Secretary elaborated:

Until the annual report has been issued to shareholders our division must follow up the report. We posted the annual report 21 days before the AGM. We had to sign out on the 24th of April. After four days, the outsource company provided the printed copies of the report. It provided very good support throughout the process. Although we did a lot of minor corrections, they didn't complain. We checked each page. They were very helpful. We completed everything on time. We had to submit an annual report to the Colombo Stock Exchange.

The fourth moment of translation, 'mobilisation', was achieved as the production of the 2013 social and environmental accounts was completed successfully as defined by the social and environmental accounts template. All the actors engaged in the production process performed and accepted the roles the 2013 social and environmental accounts template defined. The translation was successful as the production of the 2013 social and

environmental accounts achieved its primary objective of being a collective effort of ABC bank.

10.4 Conclusion

This chapter argues that many actors in the past SEA actor-network were frustrated with the domination of CFO over the accounts production. This chapter reveals that other than the CFO's failing to adequately enrol other actors to the network, the social and environmental accounting production is a disconnect from the real reporting.

The new CEO's interest in gaining the ownership of the production process of social and environmental accounts led to reassemble the 2013 SEA actor-network. He has easily gained the support from other actors to take the ownership due to the frustration and lack of support to the CFO. CEO's lack of knowledge in producing social and environmental accounts have led him to outsource the entire 2013 accounts production process. These changes lead to change the assembling of 2013 SEA actor-network, the composition and the production process of the 2013 accounts. The changes included enrolling a larger number of actors to the network, excluding some key actors from the previous network, and assigning key roles to many actors in the network. Therefore, the reassembling of 2013 social and environmental actor-network can view as a collective effort of the ABC bank.

This chapter has entirely focused on the reassembling of the network, therefore the next chapter, aims to discuss the errors and limitations occurred during the reassembling of the 2013 actor network. Next chapter argues that the new CEO's interests and actions have drifted 2013 social and environmental accounts towards incompleteness. This argument will examine using on Callon's four moments. The problematisation moment aims to discuss the errors and omissions that occurred during this moment. Interessement moment discusses the limitations that occurred in the interessement strategy. The enrolment moment discusses the complexities that occurred during the enrolment and finally the post enrolment pitfalls of the network.

Chapter 11: Drifting towards Incompleteness

11.1 Introduction

The previous chapter's analysis demonstrates that the reassembling of the 2013 sustainability reporting network and the positive transition making grounded work for social and environmental accounting involved many people in sustaining the reporting. However, this chapter argues that key actors' lack of knowledge of SEA meant that the 2013 social and environmental accounts drifted towards incompleteness.

The chapter is organised as follows. The next section, 11.2, discusses how key actor's interests change the assembling and reassembling of the SEA actor-network of the ABC bank. Section 11.3 presents how the 2013 social and environmental accounts drifted towards incompleteness throughout the reassembling of the network. This has been illustrated using Callon's four moments. The chapter ends with a comparison of the two actor-networks (2012 and 2013) and the two social and environmental accounts produced in 2013 and 2014 respectively.

11.2 Preferences of Key Actors

Translation can be examined from the point of a specific actor, who is thereby identified as the focal actor (Sarker et al., 2006). This arises within an organisation where there can be several actors who are initiating and engaging in translation with different interests and outcomes. The focal actor is the key actor who drives the process of enrolling the other actors' support to produce the social and environmental accounts. Also, "owing to the punctualization and disintegration of actor-networks, the focal actor may be different at different points of time during the translation process" (Sarker et al., 2006, p. 54).

This last point applied in the case of ABC bank, as the overall key actor of the 2012 sustainability reporting network was the Chief Financial Officer (CFO), who mobilised the SEA network. However, the Chief Executive Officer (CEO) became the key actor during the problematisation stage while, in the interessement stage, the outsource company, CEO, Chairperson and 2012 social and environmental accounts became the key actors who drove the process of enrolling other actors' support for the construction of the 2013 sustainability template. In the enrolment stage, the 2013 sustainability template became the key actor who drove the process of producing the 2013 social and environmental accounts. Therefore, key actor's interests and ambitions are significant in assembling and reassembling in SEA accounts.

In this case study, issues of power are effected through the production and reproduction of a sustainability reporting network of heterogeneous 'actants'. In this case, entities such as the CEO have their own strategic preferences which become the problem for the 'enroller', which was the CFO in the 2012 sustainability reporting actor-network. The CEO as a key actor then follows his or her own preferences and creates a new actor-network, as happened in 2014 to produce the 2013 social and environmental accounts.

The CEO outsourced the production of the entire integrated annual report, including the social and environmental accounts, to fulfil his interest of achieving a CA Sri Lanka award for the 2013 social and environmental accounts. Indeed, the 2013 social and environmental accounts were produced based on the CA Sri Lanka annual report awarding criteria. However, the report won a Certificate of Compliance from CA Sri Lanka (refer to Chapter 7). ABC bank's 2012 integrated annual report was runner-up in the ACCA Sustainability Reporting Award 2013 and won ADFIAP Award for Best Annual Report under the Special Awards category.

Even though the production of the 2013 social and environmental accounts was a success in terms of a collective effort, in CEO's case "social and environmental accounting" as a subject drifted towards incompleteness because of a lack of knowledge of the key actors involved. This led to problems, particularly various errors and omissions during the assembling of the 2013 network. Therefore, this chapter discusses the errors and omissions that occurred during the four moments of translation in the 2013 SEA network.

Law (2006, p. 61) states that "no single network, no single strategy, could ever lock the participants needed to sustain that strategy or network in place". Thus, this chapter discusses the numerous strategies taken in to lock the participants in place and thus sustain the network. "It is going to be much more interesting to explore differences than similarities. Much more interesting to trace betrayals in the practice of translation rather than insisting that there is a general set of actor-network principles" (Law, 2006, p. 53).

11.3 The Incompleteness of the Report

In 2013, as a key actor of the 2012 sustainability reporting network, CFO has not aligned the interests of the new CEO during the production of the 2012 social and environmental accounts. The new CEO (see chapter 10.3.3, pg. 221) was interested in participating as a key actor in the production of the 2013 social and environmental accounts as he had previous experience in producing annual reports. Despite this, the CEO deems the production of the social and environmental accounts being centred on one person as a risk

and instead believes that such processes should be a collective effort. The new CEO created a strong association with the production of the social and environmental accounts by taking ownership of the entire production process of the 2013 social and environmental accounts.

ABC bank's new CEO also worked for more than 25 years in the banking industry, particularly in government banks. Therefore, he could bring positive progression into ABC bank. The Chief Manager Treasury commented:

Initially, I want to tell you something about ABC bank. It has a different culture and is not initially a bank but primarily a society and after that a corporation. About 80% of people working for government corporations find it very difficult to change their attitudes. I know 2 or 3 GM's. One GM, Mr Y, came from a PP (private commercial) bank. He thought about this organisation as a private bank. We wanted to change their [Top Management] minds, but what happened was that he went back. But this person [current CEO] knows he is from XYZ Bank. He knows what culture is and initially, we tried to change it but not suddenly – step by step we are going to change. Now he has newly recruited young people who are bankers – they are young people working as bankers. But he [CEO] has not ignored other people [previous employees] also.

The CEO believed the omission of the CFO as a key actor from the sustainability reporting network would not affect the reporting network. He believed that durable entities such as the accounting system and procedures should minimise the risk of any organisation. The CEO believed that any organisation should not depend on single human actants and that organisations should achieve strategic durability through deliberate strategies such as training employees and developing required systems within the bank. Furthermore, the CEO believes that if durable entities such as systems are in place then humans are not important.

A decision to outsource the social and environmental accounts production was taken during the first annual committee meeting in the presence of the bank's corporate management. The 2013 social and environmental accounts production was completed on time and the translation was successful as the production achieved its primary objective of being a collective effort of ABC bank. The sustainability reporting led to more grounded and realistic reporting involving the whole organisation. Chapter 8 discusses the positive transition of ABC bank's sustainability reporting. However, the 2013 social and environmental accounts drifted towards incompleteness. The following discussion focuses

on how, despite the translation being successful, the social and environmental accounts drifted towards incompleteness.

This section reviews and reflects on issues that may have prevented the successful enrolment of significant actors in the new actor-network. The issues have been grouped into four partially overlapping categories: errors and omissions during problematisation, limitations in the interestment strategies, complexities of enrolment and problems related to post-enrolment.

11.3.1 Errors and Omissions During Problematisation

During the problematisation stage, the CEO and Chairperson failed to recognise the existence and significance of numerous human/non-human actors that could influence the nature and outcome of the new sustainability reporting network's translation. Examples of such actors are the Chief Financial Officer and sustainability reporting technology.

The CEO has identified corporate management as the relevant actors to discuss a solution with to produce the social and environmental accounts. The CEO stated that the social and environmental accounts production being centred on one person is a risk and it should instead be a collective effort. The CEO stated:

Any annual report, if I show you them, you will agree with me that the corporate governance section is the Board Secretary's part. When it comes to the financial section it is the CFO's part. Similar happens with other sections so it is definitely a collective effort.

He also believed that sustainability reporting should not be affected if the CFO leaves the bank. The key actors [CEO and corporate management] then outlined risk mitigation strategies for addressing issues regarding producing the bank's social and environmental accounts.

Although the CEO wanted to make the production of the social and environmental accounts a collective effort he failed to identify the CFO as a key actor who could contribute to the report's production. The CEO intentionally limited the association of the CFO (as the Head of the Finance Department) with the social and environmental accounts production and thus failed to gain any further support from this source beyond obtaining the required financial information. The CEO commented:

Basically, I thought that since I have been in another bank before and have handled annual reports for four to five years, then I knew how the flow of an annual report process should be, how things should work out, how the committee works and, finally, that it is not one person's work. It is a collective effort; otherwise, we can't come out with a good report. So, I thought I should take ownership of the entire thing.

The current CEO had less association with sustainability and needed to begin his own initiations such as product diversification strategies. Thus, the 2013 social and environmental accounts were produced with a business operational interest. However, the CFO believed that every idea and concept in the bank should link with sustainability. Many new ones have not done this though because of the CEO's fewer interactions with sustainability concepts. The CFO argued: "The previous GM had many ideas about sustainability. This GM has some ideas but not about sustainability. He wants to promote his initiations [e.g. Microfinance]. I gave him that chance. But it should link with sustainability. You can't separate that." On the other hand, the CEO believes that the CFO has a strong association with sustainability reporting. The CEO stated: "That subject [sustainability reporting], I talk about little so to get more you have to ask the CFO."

In any organisation, sustainability reporting should link with all the organisational activities, the strategies and the business model. In this case, studying the key actor's stronger or weaker association with sustainability determined the significance of sustainability reporting within the organisation. The CFO argues:

I can't force them to correct, no, this is not the way. Do this and that because it is their view. Otherwise, it will be my view ultimately. So, those are the issues. That is why, on sustainability in national and international agendas, GRI clearly says that in any organisation sustainability should be driven from the top. But in this organisation, I am the one who initiated it and I am the one who is driving this. But without the knowledge of sustainability that the big guys have, it will not be successful. In any organisation if the big man is more knowledgeable and enthusiastic of but also keen about sustainability then the whole organisation will become sustainability oriented [...] I brought this concept here and nobody even asked me to do a presentation. That is why GRI says sustainability must come from the top. For me, there is a limit. I can write but I can't implement things beyond my duty [...] Those are not in my hand. It means the bank's sustainability strategies.

The lack of recognition of the potential influential actors may have led to a faulty interestment process in the early stages of creating the new sustainability reporting network. As the Chief Internal Auditor (see chapter 10.3.3, pg.238) argued:

The CEO can't [produce the social and environmental accounts] without the CFO's help. They [CEO and Chairperson] can't do the annual report [social and environmental accounts] properly. That is why I think, per my knowledge, he [CEO] outsourced the writing part as well. The CEO has outsourced most of the parts because if the CFO was not there this process should go forward [...] but somehow this [the production of the 2013 social and environmental accounts] was not very successful.

In addition, no effort was made to align the interests of key actors with the interests of the sustainability reporting. The CFO was a key actor in the old sustainability reporting network, had many sustainability reporting interests and could deal with the inconsistency of interests in the new sustainability reporting network. This tension contributed to a gradual reduction in his commitment to the new sustainability reporting network.

Another critical error and omission of the new sustainability reporting network were that the CEO and Chairperson (see chapter 10.3.3, pg. 224) did not consider sustainability reporting to be an actor with interests not necessarily being aligned with their human speakers throughout the reporting. Sustainability reporting technology's interests are driven by concepts, guidelines and frameworks such as the triple bottom line approach, GRI guidelines, CA Sri Lanka guidelines, Integrated Reporting Framework, Millennium Development Goals, Central Bank of Sri Lanka directives, etc. Organisations create associations with the sustainability reporting technology by following these frameworks and guidelines.

Sustainability reporting is an interdependent actor that influences organisations in a very direct way. Sustainability reporting, as an actor in its own right, mediates and constructs inter-organisational relationships through self-regulation and orchestration mechanisms. The lack of awareness of the possibility that sustainability reporting may be an important and active actor, with the ability to shape the quality of the processes, the sustainable business culture, the process of value creation (Busco, Frigo, Quattrone & Riccaboni, 2013) and an improvement in the quality of sustainability-related information disclosed (Zyl, 2013) left the new sustainability reporting network open to betrayal. With sustainability reporting excluded as an actor in the problematisation stage, the social and environmental accounts drifted towards incompleteness.

11.3.2 The Intersement Stage – Limitations of the Intersement Strategy

Intersement refers to the key actors attempting to negotiate and stabilise the identifying of the other actors, which is defined through the problematisation process. In the initial stage, the CEO and Chairperson acted as the key actors of the new sustainability reporting network. However, during the intersement stage the CEO, Chairperson and 2012 social and environmental accounts became the network's key actor. The intersement moment of the translation constructed the social and environmental accounts template by convincing the other actors that the interests the initiators defined were in fact in line with their own interests. Constructing the template involved defining the roles and aligning the interests of the other actors in the production process.

A social and environmental account represent the entire organisation to its stakeholders. Consequently, understanding and knowledge of the bank's operations are vital in producing an effective report. An internal element should perform as the key actor in the process and the key actor's strong association with the organisation influences the production of the report. The Chief Manager Accounting (see chapter 10.3.3, pg. 222) believes that "the head of the committee for the annual report should be in the finance division, and they must supervise and do everything whenever necessary, taking others support as well".

The outsource company's low association with the bank's operations and internal activities led them to depend on past annual reports to create the 2013 template. The omission of important actors (e.g. the CFO) meant the company did not capture the bank's real performance. In contrast, the CFO had been a key actor in the bank for the previous 10 years so had wide knowledge and much understanding of every bank department. Thus, he could perform as a key actor in the bank's previous annual reports. The Chief Manager Accounting claims:

I have been excluded from this annual report. You cannot understand, but the real performance will not be shown. Therefore, I think that might have happened from this end because the outsource company does not have that much of an understanding about the organisation's requirement but the CFO had a vision about the organisation. He wrote the report [social and environmental accounts] from that vision, but these people only do their job.

The outsource company, CEO and Chairperson failed to identify numerous non-human actors (e.g. GRI Guidelines, Millennium Development goals, integrated reporting framework) that could have influenced the nature and outcome of the social and

environmental accounts. Errors and omissions in identifying the important actors are evident in the 2013 report's content. For example, Carbon footprint information, which had been given as a priority in previous reports, was omitted from the highlights section of the report. The Manager Public Relation and Publicity (see chapter 10.3.3, pg. 230) commented:

Due to the time frame, we have to be satisfied with this information. That's mainly due to the time framework. We didn't have enough time to do some calculations, especially if we take the examples of water consumption and electricity consumption, for which we have to include correct information. It takes time, so because of this within a short time, we must finish the report. We had a deadline to send the report (integrated annual report) to shareholders. So, per those reasons, we must do it on time.

Failure to identify the importance of non-human actors meant the 2013 social and environmental accounts drifted to incompleteness. In addition, the outsource company, CEO and Chairperson failed to recognise non-human actors as active and influential actors in the sustainability reporting network. This is also highlighted as the key actors were given less attention in the report. Actants such as GRI guidelines, integrated reporting framework, the triple bottom line approach, etc. could have actively influenced and shaped the social and environmental accounts in many ways. The Chief Internal Auditor claims: "They [outsource company] don't think about the content of the report." Therefore, omitting the relations of active and influential actants can lead to an incomplete report. Durable entities such as GRI guidelines, integrated reporting framework and Millennium Development Goals create stable networks, but failure to identify such entities leads to malleable networks.

The business's operational interests regarding the key actors are visible in the content of the 2013 social and environmental accounts. The PA to the Board secretary (see chapter 10.3.3, pg. 243) elaborated: "Actually, this time, in the annual report [social and environmental accounts] the number of pages has been reduced. We have shown the bank's business aspect in the 2013 annual report [in the social and environmental accounts]. We didn't reduce any information [sustainability] from this [integrated] annual report and we couldn't anyway. But the CFO's CSR part changed." The CEO performed as a key actor during the 2013 social and environmental accounts production process with business operational interests. On the other hand, the CFO performed as a key actor in the old actor-network with sustainability interests. Commenting on the key actors of the production, the PA to the Board Secretary stated: "These reports remain the same. But other changes have been decided not by the CFO but by the GM. That's why the other information

[sustainability information] has been reduced.” The key actor’s relation to the production of the social and environmental accounts brought two different outcomes in two consecutive years.

In addition, time constraints were cited as a reason to reduce the sustainability content of the 2013 report. the Board Secretary (see chapter 10.3.3, pg. 242) commented:

I think that for the sustainability part we didn’t concentrate much because of the time factor as we wanted to finish the AGM early and publish the annual report. But we didn't have much time to finish it off. Because of that, we couldn't do a big sustainability report [section] but this time, we weren’t concentrating on that [sustainability reporting]. It doesn't mean our sustainability is less than it was in 2012.

The changes made to the social and environmental accounts involved omitting the GRI index in the 2012 social and environmental accounts and omitting significant sustainability information from the 2012 social and environmental accounts. The information included in the 2012 social and environmental accounts was deemed repetitive and too technical by the outsource company, CEO and Chairperson. Regarding the different perspectives of the two reports, the Chief Manager HR (see chapter 10.3.3, pg. 239) commented:

Yes, some additions are in 2013 compared with 2012. Whatever 2013 included is not all included in 2012. So, there are some disparities when you between them. But, I have not gone into a deep study on the way both reports were produced. But, both have different perspectives. Different perspective means certain areas. For example, sustainability, corporate governance. Those are the concepts that were highly addressed in 2012. But they are not so much in 2013. But in 2013 the operational aspects were highly elaborated. However, it was lacking in 2012. Likewise, there are certain disparities.

In the interessement moment, the construction of the 2013 social and environmental accounts template involved defining the roles and activities of the other actors in the production process. Limitations of interessement strategies include omitting key actors (e.g. GRI Guidelines, Millennium Development goals, integrated reporting framework) in the construction of the 2013 social and environmental accounts template and developing the template with business operational aspect led to incompleteness for the sustainability content of the 2013 social and environmental accounts.

11.3.3 Enrolment: The Complexities of Enrolment

The actors enrolled to the sustainability reporting network through the roles the 2013 sustainability template defined. However, the enrolment stage became complex because errors and omissions occurred during the interessement and problematisation stages.

The bank's previous social and environmental accounts were produced by an internal key actor being the key actor and in a centralised manner. The 2013 social and environmental accounts were produced by an external actor being the key actor and in a decentralised manner. The Chief Manager BDM (see chapter 10.3.3, pg. 236) notes: "The only thing is that [2012 report] was done by the CFO in-house and this one was done by a private party. Actually, they [outsourcer company] were selected through a usual procedure."

The CEO had the interest of the bank's business operations, the Chairperson valued simplicity and the report's readability, the outsourcer company had the interest of retaining the bank as a client and gaining new clients through a successful social and environmental accounts production, and the 2012 social and environmental accounts had the interest of sustainability reporting. Therefore, the CEO, outsourcer company, Chairperson and the 2012 social and environmental accounts collectively produced the 2013 report template. The template successfully enrolled actors to the network based on the interests inscribed to the template. Subsequently, the template became the key actor during the enrolment stage of the sustainability reporting network.

In the interessement stage, the outsourcer company designed the layout of the 2013 social and environmental accounts based on the past three social and environmental accounts of the bank's integrated annual reports and the 2012 social and environmental accounts particularly. The bank's CFO acted as the key actor during the production of the bank's past three social and environmental accounts. Although the CEO did not identify the CFO as a key actor during the problematisation stage, the outsourcer company utilised the past three social and environmental accounts as the base for the 2013 social and environmental accounts. Thus, the CEO made an error by omitting the CFO as a key actor. Also, there was less association from the outsourcer company with the bank so it relied on the bank's past social and environmental accounts to create the 2013 template. The CFO claims: "No, they don't know [Sustainability Reporting], they just follow some annual report and write the concept in there. They follow my previous annual reports [social and environmental accounts]."

The actants (outsourcer company, CEO, Chairperson, theme story, the bank's past social and environmental accounts, the report template, accounting standards, guidelines and frameworks, Manager PP, corporate management, corporate plan, PA to the Board Secretary) were enrolled in the sustainability reporting network through the roles defined by the report template. The Manager PP stated: "In the 2013 report [social and environmental accounts] all corporate managers were there, CIA especially, CEO, CFO,

BDM and Chairperson were there." The production of the 2013 report was a collective effort aligned with the interests of the key actors. On the different production process of the two reports, the CEO commented: "The 2013 annual report is more of a collective product than 2012 one, I can say that".

The outsource company also produced the report with one theme and concept line. However, the CFO says the outsource company had to ensure that the concept aligned with the entire social and environmental accounts, as is the case when involving numerous people in the production of social and environmental accounts. Everyone involved in the process has their own strategies and ideas so it is difficult to produce the social and environmental accounts with one concept. The CFO argues:

They interviewed different people. In 2010, 2011 and 2012 I did the annual report [social and environmental accounts] with one concept and one picture. What they did was they interviewed HR, BDM, GM, the Chairman, etc. They interviewed separate and separate departments. Even the draft one [social and environmental accounts] they sent to departments for their comments. Understood? How far we could go with one concept, you know, they must ensure that. I have my own ideas, my own strategies, about how I would implement things. I am the one who did it. I gave my explanation about my writing. The Chief Manager BDM gave her explanation about her writing. HR gave his explanation about his writing. We have all agreed on one corporate strategy, that's what's missing here. All ideas must link with one strategy, that is what's missing here, per my understanding.

The outsource company stated that they have changed the entire structure of the report. As the Director Business Development of the outsource company elaborated:

We changed the whole structure. If you really compare last year's annual reports with this year's annual report [social and environmental accounts] this whole structure has been changed. It has been changed and modified also to go in line with the ICSL guidelines. So, this time, we added a little less information in terms of technical details. We wanted to cut down on content so we really looked at last years' reports [2010, 2011 and 2012]. There are lots of repetitions. From MD (Management Discussion) to sustainability, to CSR and into the CEO's review. Lots of repetitions. So, linking it was easier this time. If you mention a place, for example, probably the overview, in 2012 there were lots of paragraphs and much was repetition. We dropped all those this time and changed the whole structure.

However, the analysis of the 2012 and 2013 social and environmental accounts shows that the 2013 one has very similar content to 2012 one. The outsource company designed the social and environmental accounts template based on the past three social and environmental accounts, though minor changes are noticeable in the 2013 report. In addition, information such as sustainability, stakeholder engagement information, risk

management, etc. was directly copied from the 2012 report. The CFO wrote the previous reports' social and environmental accounts and connected business strategy with sustainability. Indeed, beginning with the Chairman's review, the social and environmental accounts connected to the sustainability concept. The outsource company viewed this as too technical and the information as being repetitive. Thus, they omitted sustainability information from the 2013 social and environmental accounts and produced the social and environmental accounts with a business operational view.

The outlook of the social and environmental accounts changed in 2013 as it used black and orange as the theme colour rather than the white and orange themed colour used in the bank's previous years' reports. Omitted from the 2013 annual report was the sustainability reporting G3.1 Guideline issued by Global Reporting Initiative (GRI), the prototype framework for integrated reporting released by the International Integrated Reporting Council (IIRC), the triple bottom line approach, millennium development goals, etc. were omitted during the interessement stage. Reporting parameters, explanation of the triple line approach, corporate engagement and communication section, strategic risks, challenges and opportunities, highlights of carbon footprint, water consumption, electricity consumption, fuel consumption, paper consumption, paper recycled information, strategic directions table and the GRI Index. The overall number of pages in the 2013 social and environmental accounts reduced by 26 pages (from the previous year) and this can occur as they have omitted majority of the sustainability content from the 2012 social and environmental accounts (refer to Table 11.1).

	<i>Criteria</i>	<i>2012</i>	<i>2013</i>	<i>Differences</i>
1	Theme story and theme colour			Both theme stories changed.
2	The story of the second integrated report	First page	Page 16	The 2012 sustainability section presented Reporting Period and Framework, Stakeholder Feedback and Editorial Information. The 2013 sustainability section presented investor information on this page. Reporting Period and Framework and Stakeholder Feedback information excluded from the 2013 report.
3	reporting parameters	Page 03	-	Reporting parameters were excluded from the 2013 sustainability section (materiality, stakeholder inclusiveness, sustainability content, specific limitation and data measurement and standard disclosure).
4	triple bottom line	Page 03		Explanation of triple bottom line approach excluded from the 2013 annual

5	Vision, mission and values	Page 18	Page 17	report.
6	Corporate Engagement and Communication	Page 30	-	Vision, mission and values changed in the 2013 annual report. Corporate Engagement and Communication part excluded from the 2013 annual report.
7	Strategic Risks, Challenges, and Opportunities	Page 38	-	“Strategic Risks, Challenges, and Opportunities” – this table missing from the 2013 annual report. This table explained the strategic decision regarding the triple bottom line point of view.
8	Highlights of the report	Page 7	67	The 2012 sustainability section presented highlights of carbon footprint, water consumption, electricity consumption, fuel consumption, paper consumption. Recycled paper not given priority in the highlights section of the 2013 annual report. The 2013 sustainability section presented highlights of the bank’s financial operations.
9	Strategic directions table	Page 43	-	Strategic directions table excluded from the 2013 annual report.
10	GRI index	Page 167–177	-	The GRI Index (table) excluded from the 2013 annual report.
11	Main brands of products and services	Page. 32–33	-	Main brands and products pictures and a brief description are not provided in 2013 report.
12	Millennium Development Goals	Page 44	-	The 2012 present commitment towards Millennium Development Goals (MDGs). This was omitted from the 2013 report.

Table 11.1 Differences between 2012 and 2013 social and environmental accounts

In addition, ICSL guidelines were used as the reporting guideline to prepare the 2013 social and environmental accounts whereas GRI guidelines were used as the reporting guideline to prepare the 2012 social and environmental accounts. Thus, the key actor’s association with the social and environmental accounts (e.g. GRI guidelines and ICSL guidelines) shaped the production process and the content of the report.

11.3.4 Post-enrolment Pitfalls

11.3.4.1 Betrayal

Sometimes there is controversy, conflict, and the translation is rejected as a betrayal: traduttoretraditore. We find workers who do not want to play the role defined for them by the machine; consumers who doubt the quality and value of a product; scientists who denounce the arguments of their fellow authors;

borrowers who reject the conditions attached to a loan; or electrons that refuse to pass from one electrode to another.

(Callon, 1991, p. 144)

Thus, betrayal occurs when actors do not act in accordance with the prior commitments they made, either by themselves or on their behalf by their representatives. Betrayal can lead to a failure of a translation process (Sarker et al., 2006). I consider three instances of betrayal in the ABC Bank case: (1) CFO betraying the top management; (2) outsource company betraying the top management, and (3) the top management betraying the sustainability reporting technology.

In the first betrayal, the first round of negotiations was carried out between the CFO and the bank's top management. The CFO claimed during the 2013 annual report committee meeting that outsourcing the production of the social and environmental accounts was acceptable for him. The CEO and the top management thus decided to outsource it, which was accepted by the CFO. Top management expected the CFO to provide his support during the production of the 2013 social and environmental accounts as he contributed much to the bank's previous annual reports. Betrayal occurred from the CFO as he did not provide such support though he stated that outsourcing the production is acceptable for him. As the CFO stated: "But with my permission, only GM gave [outsourced] it. He asked me, I said ok go ahead. It's not my own company and not my problem."

In 2013, the CFO has acted as a key actor in the 2012 social and environmental accounts production. However, in 2014, the CEO outsourced the entire production process for the social and environmental accounts. The CFO commented:

Then this year [2014] I relaxed. They outsourced [...] in 2014 we outsourced all the writing up, everything. It was 100% written by the outsource company. When you appoint them to do that they can't come and consult you, you know? You must have done it with your own ideas. If I interfere this product will not be theirs or mine. We are veterans in sustainability reporting; even the Chairman got a lot of ideas from me.

The CFO limited his association with the production and provided only the bank's financial information. The outsource company explained the limited association of the CFO as follows:

Basically, the manager PP was the one who mainly coordinated the production process. Where we needed the CFO's information or the CFO's input most of the time the manager PP got involved. We spoke to her [Manager PP] and got the details and she brought it [CFO's information] to

the agency. Meeting him was not the easiest thing to do this time because he didn't get physically involved with the annual report [social and environmental accounts] as he did previously. His [CFO's] involvement was very little. But I am sure in terms of providing content to the annual report [social and environmental accounts] there must have been a big contribution from his end. But it came through the Manager PP. It didn't come directly to the agency. Apparently, he could deal with it as he dealt with it in the past. But this time, he didn't.

The CFO's lack of support was evident through the production of the 2013 social and environmental accounts of the integrated report. The CFO betrayed top management by providing less support to produce the report.

The second betrayal occurred when the bank's CEO was mainly concerned with low cost, achieving the CA Sri Lanka award for the social and environmental accounts and the bank's business operational view. These three concerns were used as the base for producing the 2013 social and environmental accounts. The second round of negotiations was carried out between the outsourced company, the CEO and the Chairperson. The CEO commented:

Any annual report [social and environmental accounts] preparation involved sharing advice from the very the first day when I met the annual report production people. I told them last time we won the bronze award and this time we must win the gold award. We aimed for that. The annual report award's full criteria I don't have it right now. If you go to the chartered accountants, you can get that. So, then you can get the idea what we should have. So, the discourses are important. Disclosures mean the corporate governing section, risk management section, and the business analysis, and so on. But all that is required to compete for the annual report award.

In the past, ABC bank achieved numerous awards and recognition for its sustainability reporting. ABC was the first bank to achieve an ACCA sustainability reporting award in the same category during the years 2009, 2010, 2011 and 2012 consecutively. The bank achieved awards and recognition for its award-winning performance and the high standards of its socio-economic guidelines. In addition, the bank achieved local and international awards for its annual reports. However, betrayal occurred from the outsource company as it failed to produce social and environmental accounts that achieved any award from CA Sri Lanka as it promised during the negotiation with top management. The bank's 2013 social and environmental accounts achieved a certificate of compliance from CA Sri Lanka.

The third betrayal occurred with top management betraying sustainability reporting but also the CEO and Chairperson betraying sustainability reporting. The top management betrayed the bank's sustainability reporting in two instances. First, the CEO viewed the

production of the social and environmental accounts being centred on one person as a risk and instead said that it should be a collective effort. He also believed the omission of the CFO as a key actor from the sustainability reporting network should not affect the reporting network. He believed that durable entities such as systems should be in place to minimise the risk of any organisation. The CEO personally believed that an organisation should not depend on a single human actant and instead should achieve strategic durability through deliberate strategies such as training employees and developing required systems within the bank. Furthermore, the CEO believed that if durable entities such as systems and procedures were in place then people are not important. The CEO argues:

We must groom; in my case, we must groom somebody to take my position. I believe if the systems are in place then people are not that important. I know the CFO is doing a good job and introduced these things but if the systems are in place automatically then if he is there or not it will work.

Although the production process was outsourced in the interest of implementing proper systems to continue sustainability reporting in the future, the CEO betrayed sustainability reporting as he failed to align his interests with SEA. The CEO continued a strong association with the production of the social and environmental accounts with the interest of communicating the bank's business operational aspect. Therefore, the CEO betrayed the SR by discontinuing the interests of sustainability reporting and continuing his interests in communicating the business operational aspects of reporting.

The second betrayal of sustainability reporting occurred from the Chairperson of the bank, who was appointed in 2010. The CFO commented:

She joined here in the beginning of 2010. I discussed with her the importance of sustainability reporting. I sent a draft in 2010. When she went through the draft only then did she understand what sustainability is? She was a political appointment so she needed something to show to her top guys. Then she said this is a good area so why don't we do this and she encouraged me. Then I developed the social and environmental accounts. I think she is the only person who went through the report [social and environmental accounts] 100%. She was also fascinated about this [sustainability reporting]. She had a personal interest. She encouraged me because she can market these things.

In the beginning, the chairperson went through the social and environmental accounts as she was liable for the social and environmental accounts but later she understood the importance of sustainability reporting. The CFO claims:

The Chairman had gone through the annual report. Because when I prepared the annual report [social and environmental accounts] all the bits and pieces she had to go through and accept because she was the person who was liable

for the annual report. At first, she did that because of her liability for the annual report [social and environmental accounts] but later she understood that this is very important. After we communicated with the stakeholders she understood the importance.

In 2013, a new CEO was being appointed. The current CFO also applied for the position of CEO but was unsuccessful. The Chief Manager BDM stated:

He said that he felt very disappointed that he was not selected as the GM/CEO. Even during that time, even I thought he would become the GM of this bank, but some hidden powers acted against him, which we didn't know. For the CB case, there was a paper submitted to the board to stop appointing him as the GM. Even today, he has the same issue.

The CFO's intention of getting promoted was stopped by the Chairperson, which led to betraying sustainability reporting. The new CEO was appointed based on the association with the bank's current Chairperson. The CEO stated: "I was known in the industry; the present Chairperson of ABC bank invited me to take over the position. That time the CEO position was vacant here. I joined ABC bank in January 2013."

The Chairperson stopped the CFO from becoming a key actant in the bank. The Chairperson expressed her interest in being involved with producing the social and environmental accounts and limiting the association of the CFO in producing the report. The CEO explained: "This time, the Chairperson was very keen to come up with a good report. She also had a close look at the whole thing. At every point, she closely coordinated with me. So, I have a responsibility towards her also."

The Chairperson's lower association with sustainability led to less understanding of the reports the CFO produced. Thus, she was interested in simplifying the social and environmental accounts (interests of simplicity & readability of the report). The Director Business Development of the outsource company elaborated: "This is the first time we went to a format like this. And the Chairperson is quite happy more than anything because of its readability. Very simple and what you want to see is there."

In 2010, the Chairperson had the interest of continuing sustainability reporting within the bank to generate performance and showcase the people who appointed her. Therefore, she encouraged the CFO to continue sustainability reporting within the bank. However, in 2014, she betrayed sustainability reporting by limiting the CFO's association with sustainability reporting and continuing her interest in producing a simple and readable annual report.

11.3.4.2 Irreversibility

Callon (1990) stated that the degree of irreversibility³⁰ of a translation depends on two things:

- (a) The extent to which it is subsequently impossible to go back to a point where that translation was only one among others; and
- (b) The extent to which it shapes and determines subsequent translations.

Irreversibility occurred as the CEO is now incapable of going back and assigning the production process to the CFO. The CFO initiated sustainability reporting in the bank and performed as the focal actor in the production of the previous three social and environmental accounts. In addition, the bank achieved numerous awards and recognition for this sustainability reporting. As the CFO stated: “The problem is that now we can't go back. Even before this institution was thinking about the social and environmental accounts, I published a sustainability report. Now our institution is promoting sustainability reporting. In future, most companies must do integrated reporting.” The CEO outsourced the production of the social and environmental accounts to minimise risk in the production process in terms of the social and environmental accounts being centred on one key actant in the network. However, the process being outsourced caused errors and omissions of significant human and non-human actors during the translation process, and consequently, it drifted towards incompleteness. Failure to identify the CFO as a key actant during the problematisation stage led to irreversibility; indeed, the CEO cannot now go back and assign the production process to the CFO. Even if this were possible, though, as the CFO is no longer willing to produce the social and environmental accounts of the bank in the future it seems that this resource has been lost anyway. The Chief Manager BDM claims: “Yesterday the CFO told me he is not going to produce the annual report [social and environmental accounts] ever again. I said don't joke, let's make the annual report [social and environmental accounts] next year.”

11.4 Conclusion

Social and environmental accounting is the future direction of corporate reporting and has been successful in gaining recognition for ABC bank in the past. However, failing to identify and even omitting key actors from the network has led to producing social and

³⁰ “The extent to which it is subsequently impossible to go back to a point where alternative possibilities exist.” (Walsham, 1997, p. 468)

environmental accounts that are limited in sustainability and more focused on the bank's business operations. On the other hand, both the social and environmental accounts show the change of the relations changes the reports as well as the production process of the reports. In addition, this chapter illustrates that the key actor's knowledge in social and environmental accounting shape the SEA practices of the ABC bank.

Errors in identifying key actors and the omission of non-human actors result in incomplete social and environmental accounts. The enrolment of durable non-human entities such as GRI guidelines, integrated reporting framework, millennium development goals, etc. create stable networks but the omission of such actants leads to malleable networks and incomplete reports. For example, the past social and environmental accounts of ABC bank were produced by a network of durable actants such as CFO, GRI Guidelines, ACCA Awards Requirements, Integrated Reporting Frameworks, Millennium Development Goals, etc. These past reports gained recognition because of the relations of the social and environmental accounts with durable entities. Omitting the relations of these actants in the bank's SEA network and other issues in this instance meant that the social and environmental accounts drifted towards incompleteness and failed to gain any recognition in 2015. A small semi-government bank that has earned much recognition in the industry for its social and environmental accounting failed to continue to generate recognition because of change in the web of relations of the accounts. Although the social and environmental accounts drifted towards incompleteness the newly created actor-network gained durability as a collective effort. A positive transition occurred, making more grounded work for social and environmental accounting involving more people and sustaining the reporting in ABC bank.

Chapter 12: Conclusion

12.1 Introduction

This research shows that the personal aspirations and knowledge of key actors have translated to actor-networks creating two different assembling processes and outcomes. Assembling of 2012 SEA actor-network shown CFO as the key actor who had several personal aspirations. The CFO initiated and maintained sustainability reporting for his own career advancement within ABC bank, to pursue his PhD, and to obtain recognition both in the industry and within ABC bank.

He has gained extensive knowledge of social and environmental accounting through articles, TV channels, the internet, sustainability research, international and local companies' annual reports readings, participating in workshops, seminars, and following sustainability reporting guidelines and various awarding requirements. CFO had a very strong association with social and environmental accounting which helped him to produce social and environmental accounts in the ABC bank for the past eight years. However, his dominance has failed to enrol other parties adequately and therefore he has failed to mobilise SEA within the ABC bank. For several years, the centralised production process of social and environmental accounting could gain wider recognition and awards for its reporting. However, the data analysis chapters showed the previous SEA actor-network has failed because there is a disconnect between activity designed to win awards and present a good corporate face and, on the other hand, the actual corporate activity and real reporting.

The reassembling of 2013 SEA actor-network shown CEO as the key actor in the network. He mainly had three personal aspirations in the production of the social and environmental accounts and they are gaining ownership of the 2013 SEA production process, achieve CA Sri Lanka annual report award and produce the accounts with business operational interest (e.g. product diversification).

ABC bank's CEO worked for more than 25 years in the banking industry, particularly in government banks and had previous experience in producing annual reports. Although he had experience in producing annual reports CEO did not have knowledge in producing social and environmental accounts. Thus, he has outsourced the entire production process of the 2013 accounts. Except for the lack of knowledge in SEA, CEO's personal aspirations in achieving CA Sri Lanka award and producing accounts with business operational interest has been vital in outsourcing the production process. Although the social and environmental accounts drifted towards incompleteness, the newly created

actor-network gained durability as a collective effort. A positive transition occurred, making more grounded work for social and environmental accounting involving more people and sustaining the reporting in ABC bank. In this case, personal aspirations and SEA knowledge of key actors determined the assembling process and outcomes of social and environmental accounting.

At its outset, this research presented three questions. First, what is the composition of the actor-network that produces the social and environmental accounts, and how was it assembled and reassembled? Secondly, how has our understanding of SEA changed through applying an ANT approach to social and environmental accounts (social and environmental accounts) production in a particular case, and what can we learn from this? Thirdly, can apply ANT as a research approach to a particular SEA reporting case be critical and if so how? These three research questions address different aspects of the thesis for a comprehensive analysis of the strengths and critical application of ANT in a SEA case study.

The first research question examines the composition and assembling (and reassembling) of the actor-network. This empirical research question was examined using ANT and Callon's four moments to provide a clear actor-network-building process. Section 12.2 discusses the main highlights of four chapters (refer chapter 8,9,10 and 11): composition, actor-network building process, and effects or outcome of these network-building processes. The review of section 12.2 shows the assembling and reassembling of actor-network to produce social and environmental accounts with two different compositions, actor-network building processes and thus two different outcomes in the same case study.

The second research question set out to demonstrate the strengths of an ANT research approach, which has been useful in overcoming limitations in the SEA literature (e.g. inability to provide fuller explanations, inability to study internal management process etc. see chapter 2) and has, consequently, changed my understanding of SEA as a political and intellectual field. Section 12.3 discusses the few selected strengths of the ANT approach (relationality, performativity, generalised symmetry, etc.) to highlight the lessons we learned and how was our understanding of SEA changed.

The third and final research question concerned the critical application of ANT. Research on ANT yielded interest numerous critiques about it. Collin and Yearly (1992) accused ANT of a prevalent subject/object scheme, while others noted the representational nature of

knowledge (Bloor, 1999), ethical and moral implications (Walsham, 1997). Whittle and Spicer (2008) argue that ANT is incapable of providing a critical account of organisational management studies. Section 12.4 demonstrates that ANT as a theory and a research approach can provide a critical account of producing ABC bank's social and environmental accounts. Sustainability reporting helps companies to recognise weaknesses and data requirements that can make organisations more conscious of sustainability issues. However, the next section (12.5), highlight sustainability reporting as an individually driven project where ambitions for owning the production process and recognition gain for sustainability reporting are vital.

The final section, 12.6, notes that the main limitations involve inability to conduct planned observations, the researcher missing one month of actual social and environmental accounts production, a lack of depth of analysis some elements of the sustainability accounts, the research being limited to one case study so such things as comparisons were not possible (yet, in a way just one case study was also a strength as it allowed more focus) and a heavy reliance on interviews. Three further research avenues for analysis have been identified for such work: the role of propagators in SEA; the role of the Chief Financial Officer in such social and environmental practices; and tracing the accounts/numbers and understanding how accounting, record-keeping and other technologies of accounting affect the accounts produced in social and environmental accounts.

12.2 The Composition of the Actor-network and how was it Assembled and Reassembled

The objective of this section is to demonstrate that different translations and network-building processes have, in this case, study, generated radically different outcomes from the 2012 and 2013 social and environmental accounts regarding power, politics and recognition. Callon's (1986) four moments of translation provide an analytical framework which provides clear development for the actor-network process in producing social and environmental accounts. These show the various stages of actor-network construction, and they indicate the actors' roles and activities in each of the stages. The four moments also show actors who support and oppose processes during different stages. In this instance, they have been helpful in comparing the two network-building processes – revealing similarities and differences in the two networks. Similarities include the initiating actors'

ambitions in both network-building processes; regarding differences, the 2012 network was CFO-centric and the 2013 network was a collective effort from ABC bank.

Assembling the actor-network begins with ABC bank's annual report committee meeting and is active only throughout the social and environmental accounts production process. The first step for the sustainability report's network-building process involves the initiating actors defining the issues related to the social and environmental accounts production (happens during the above mentioned meeting). The initial relevant actors next decided on a solution for the production process then started assembling the sustainability reporting actor-network (see 5.6.1). The second moment of the actor-network building process involves defining the roles and activities of the participating actors, which is based on the initiating actors' ambitions and interests. This moment involves accordingly including and excluding actors in and from the network respectively. Inclusion happens for actors who support the ambitions of the initiating actors while exclusion is for actors who oppose the initiating actors' ambitions. Defining included actors' roles and activities happens through constructing the report's sustainability template (see 5.6.2). The third moment of the actor-network process discusses how actors are performing based on the roles defined in the sustainability template. Many actors accept these roles and few overtly reject them. Data collection for producing the social and environmental accounts is also conducted at this stage and it comes through interviews, journals, systems, etc.

The fourth and final moment of the actor-network building process concerns producing the social and environmental accounts and thus attempting to achieve the initiating actor's ambitions. This stage also involves identifying how the inclusion and exclusion of certain actors led to particular production processes (see chapter 5.6.2). This final stage discusses whether the translation process successfully achieved the initiating actors' ambitions. Whether the entire network-building process – the inclusion and exclusion of actors, preparing the report template, etc. – is successful or not is visible in the final stage of the translation moment (refer chapter 5.4.2).

The translation process ends on completion of the social and environmental accounts, which also marks the end of the actor-network building process. After the social and environmental accounts are completed, the network's only visible aspect is its effects or outcomes. Although the sustainability reporting network-building process ends with the

social and environmental accounts, it is reassembled the following year to produce that year's social and environmental accounts.

The translation of the bank's 2012 and 2013 social and environmental accounts show how significant the initiating actors' ambitions are in these translations process (see Chapter 8.3.1 and Chapter 10.3.1), as two previous studies (Adams & McNicholas, 2007 and Massa, Farneti & Scappini, 2015) demonstrate. These actors translated their ambitions throughout the production process, which involved including and excluding actors – both human and non-human – during the translation to take their ambitions forwards. Both initiating actors in the 2012 and 2013 social and environmental accounts productions were human actors (i.e. CFO and CEO, but during the translation process numerous non-human actors also become key actors (e.g. 2013 sustainability report template, 2012 social and environmental accounts and GRI guidelines).

The 2012 social and environmental accounts translation happened in a very centralised manner (see Chapter 8). One key actor, CFO, was visible throughout the translation process. This 2012 process revealed how the initiator of sustainability reporting in the bank practised sustainability reporting for his own personal interests and to gain awards and recognition. The interests of the initiating actor are interesting because one of Callon's stages (interessement) involved shaping the appreciation of these interests and aligning them with broader network interests. However, this was not the case for the 2012 social and environmental accounts production as the initiating actor's interests included producing the social and environmental accounts in a centralised manner. Therefore, he was not very successful in aligning the interests of other actors in the network to this, which led to a failing network (see chapter 9.3).

Ownership of the production process is another ambition of the initiating actors in the translation process (see 8.3 and 10.3). The centralised translation here caused frustration among other actors because of the initiating actor's failure to align with their interests. Other actor's involvement became less throughout the process. Thus, a centralised translation process does not help to sustain the bank's sustainability reporting network. Consequently, social and environmental accounts produced through centralised translation do not reflect the real picture of the bank's sustainability activities (see 10.3.1). Inversely, the bank's actual sustainability reporting practices differ from the reported activities, which are designed to achieve awards and gain recognition. Other actors' lack of support meant

the initiating actor's ambition of continuing the production of the social and environmental accounts in a centralised manner the following year failed. In fact, a new initiating actor took over ownership of the 2013 social and environmental accounts production, with the support of other actors in the network. This new initiating actor, the bank's CEO, was also involved the previous year but was able to take over the production process of 2013 social and environmental accounts because other actors did not support the previous CFO-centred production process.

The 2013 social and environmental accounts translation was a collective effort in a decentralised manner. Different key actors were visible during different stages so the translation was conducted with different key actors' interests. For example, 10.3.3 shows how the 2013 sustainability template defined the roles and activities of various actors in the enrolment stage. The initiating actor's ambition of gaining awards, taking ownership of the production process and making the process a collective effort drove the 2013 translation process. Decentralised translation evidently gains wider acceptance in ABC bank and involves more actors compared with the 2012 centralised translation process. The former also gives the sustainability reporting network stability and reflects the reality of ABC bank's sustainability reporting. The initiating actor's ambitions could also be taken forwards with the support of the other actors in this production.

The CEO outsourced the production of the entire integrated annual report (including the social and environmental accounts), promising to achieve the CA Sri Lanka award for the 2013 Integrated Annual Report. They produced the 2013 social and environmental accounts based on the CA Sri Lanka Annual Report awarding criteria. However, it did not win this but did win a Certificate of Compliance from CA Sri Lanka. ABC bank's 2012 integrated annual report won Runner-up in the ACCA Sustainability Reporting Award 2013 and the ADFIAP Award for Best Annual Report under the Special Awards category.

Many effects such as power and politics (see chapters 9 and 11) were also visible during the translation processes. The initiating actor's ambitions regarding ownership of the social and environmental accounts production caused many power and political struggles in both years. The 2012 process had one key actor dominating the entire production process with limited cooperation with and input from other actors, making them frustrated (see 8.4). This production failed to mobilise ABC bank's sustainability reporting among other actors and to sustain the network. It also led to a change in ownership for the 2013 production.

Changing ownership for the 2013 sustainability production meant numerous actors became involved in a collective effort for ABC bank. Many actors who resisted the 2012 production actively participated in and supported the 2013 social and environmental accounts production. This changed entire production process of 2013 social and environmental accounts. The bank reported sustainability in 2012 section from the perspective of achieving awards but it did so without essential groundwork. Analysing the 2012 process shows a disconnect between activity designed to win awards and present a good corporate face with activity prioritising actual sustainability and real reporting.

This 2013 change, therefore, enrolled more actors and changed the network – even making it more stable. For this, more groundwork was done (e.g. outsourcing) and there was less of a disconnect between activity designed to win awards and present a good corporate face with that targeting real reporting. However, perhaps because of this, at least in some part, the initiating actor's ambition of winning an award for the 2013 integrated annual report was not achieved, which in many ways lead to produce incomplete 2013 social and environmental accounts.

12.3 What do we learn and how is our understanding of SEA changed through an application of an ANT approach

Chapter 2 discusses limitations in the SER literature (e.g. lack of theory application in field-based research, not addressing internal processes of sustainability reporting adequately, inability to provide fuller explanations and inability to provide political discussions) and it argues that employing ANT (strengths such as performativity, relationality, ability to provide descriptions, etc.) offers ways to mitigate such limitations. Despite such limitations, some SER theories make great contributions to this area. Stakeholder, legitimacy and political economy theories are the ‘nodal points’ that shape the entire SER literature. Nevertheless, theories such as stakeholder, legitimacy and Marxist political economy are incapable of examining why and how companies practice sustainability reporting (see 2.2). Adams (2002) consequently calls for further research regarding internal contextual factors that influence sustainability reporting. Applying ANT as a theory in social and environmental research also adds much value to examinations of organisational life and how actants translate social and environmental concerns within social and environmental accounts production (Barter and Bebbington, 2013). In this work, ANT enables to show the internal social and environmental accounts productions, who are

the actors involved in the production process, who make the key decisions and how key actors ambitions change the social and environmental accounts and production processes of the ABC bank. ANT approach has enabled to reveal the internal organisational production processes of social and environmental accounts.

Adams (2002) argues that each SER theory can explain only a small part of the SEA, adding that current SEA theories unable to provide fuller explanations. In contrast, ANT reveals not only the changing associations of actors but also how changing associations alter social and environmental accounts production processes. ANT also provides in-depth descriptions of sustainability production processes but also every actor's role and reality in these. Championing multiplicity (see 3.4.3) provides explanations of every 'thing' in such productions. Law (2009, p. 142) argues that

the actor-network approach is not a theory. Theories usually try to explain why something happens, but ANT is descriptive rather than foundational in explanatory terms, which means that it is a disappointment for those seeking strong accounts. Instead, it tells stories about 'how' relations assemble or don't. As a form, one of several, of material semiotics [see 4.2], it is better understood as a toolkit for telling interesting stories about, and interfering in those relations.

Therefore, ANT approach could provide explanations as to how relations in the 2012 and 2013 social and environmental accounts productions (see chapters 8 and 10) were assembled (and reassemble) and about interferences in these relations. This provides a lesson that the relations of the actors (human or non-human) are vital in social and environmental accounts productions. In order to complete the production of the social and environmental accounts with less interferences in those relations, key actors should successfully align the interests of other actors in the production process. For example; studying the assembling of 2013 actor-network shows collective effort and assigning roles and responsibilities to relevant actors enable to complete the social and environmental accounts with less interference and wider acceptance.

Adams (2002) also argues that many SER theories developed without engaging with organisations that practice SEA reporting. This suggests that social and environmental accounts productions can be better understood by studying many such case studies and, perhaps preferably, conducting such case studies. ANT is not a fixed theoretical position; rather it is a 'heterogeneous work in progress' and this approach develops through applying

it to different case studies. Therefore, the ABC bank case study facilitates the translation of ANT in SEA literature (see 2.5). In this case study, we discussed how human and non-humans work together to produce sustainability reports in ABC bank and how disputes between initiating actors lead to radically different outcomes in the same location (see chapters 9 and 11) through “specific processes of translation and network-building” (Walsham, 1997, p. 470). The implication is that producing other similar reports in the same location would also likely have radically different outcomes through their translation and network-building processes (see chapters 8 and 10). Finally, it is clear that ANT is embedded and extended in empirical practice. Here, two different translations and two different outcomes are visible in the same case study.

Social and environmental accounts productions are better investigated while producing the reports. Indeed, performativity is central to the ANT approach. Law (2009, p. 151) in fact argues that “we are in the realm of performativity. Economics, in theory, is all very well, but economics in practice is different. And the theory is only translated into practice if it is enacted – in practice [see 3.4.2.3].” Therefore, it is these production practices that performatively generate the realities of production processes (see chapters 9 and 11). The 2012 social and environmental accounts production practices generated the reality of one-man band and how one key actor’s domination lead to frustration among other actors in the production process. The 2013 social and environmental accounts production practices generate the reality of outsourcing the entire production process and collective effort of the ABC bank to produce the 2013 social and environmental accounts. Therefore, ANT approach guides the researcher to better investigate the reality in any case study through studying the organisational practices and actor’s activities.

Relationality (see 4.4) is central to ANT and provides an opportunity to conduct in-depth studies on social and environmental accounts productions through actors’ associations. Therefore, this research scrutinised actors’ associations in the production process (see 8.3.3 and 10.3.3) and the changes that arise in sustainability reporting networks through actors’ interactions. ANT’s commitment to relationality opens possibilities for discovering new and heterogeneous relations, but it also allows one to follow surprising actors to similarly surprising places (Law, 2009). An example in this work (see 10.3.2) concerns the relation between the CEO and the outsource company, which was a surprising relation revealed through interpretations the outsource company provided. The relations of the actor’s in the production process has been central in this actor-network study. Their changing

associations lead to change the social and environmental accounts production processes and the 2012 and 2013 social and environmental accounts. The changing associations lead to creating power and political struggles and different recognitions for social and environmental accounts as an outcome in the production process.

SEA theories such as stakeholder theory, institutional theory, legitimacy theory, etc. do not recognise the role of non-human actors in sustainability reporting. The principle of generalised symmetry (see 4.5.1) makes it possible to look at the intermeshing of both human and non-human actors in social and environmental accounts productions (see chapters 8 and 10), which also helps one understand the significant role non-humans play in organisational studies (refer chapter 8.3.3 and 10.3.3). ANT recognises non-humans' role in social and environmental accounts productions. Non-human actors will not be visible in these productions without the same analytical view. Thus, generalised symmetry enables to comprehensively understand their role and activities in the production process, and would also make the data analysis complete.

The reality of producing social and environmental accounts (see chapters 8 and 10) have been able to trace precisely in this research due to ANT's blackness (see chapter 4.2). The ANT approach guides researcher without pre-assumptions (see 4.5.1) about the context under study (see Chapter 5) and thereby opens possibilities for seeing things differently. ANT's blackness has enabled to trace the centralised production process of the 2012 social and environmental accounts (see Chapter 8) and the decentralised production process (refer chapter 10) precisely and seeing one actor's domination in the 2012 section production and collective effort in 2013 social and environmental accounts production. ANT's blackness also reveals that key actor's ambitions of the ownership and recognition for social and environmental accounts matters in the ABC Bank social and environmental accounts production. In this work, ANT approach enables to seeing different production processes compared to the previous sustainability reports production literature. Therefore, ANT's blackness is a valuable concept in ANT approach to reveal surprising outcomes in different case studies.

In addition, the ontological blankness of the ANT approach provides much flexibility for the researcher in data collection and in responding to changes 'just in time' (see 3.4.2.1). In this study, relations between actors changed between the 2012 and 2013 processes (see 8.3 and 10.3), which, as noted above, was probably inevitable but the specifics emerged from

studying local actors' explanations, interactions and negotiations; hence, one could examine the changes in these interactions 'just in time', allowing appropriate, necessary changes in the process (e.g. changes in the ownership of 2013 social and environmental accounts production). Social and environmental accounts production evidently take different forms through such changes. In examining these, Miller (1997, p. 359) suggests that "to ensure the stability of their interpretations, the actors must establish catwalks that allow them to go from one reference frame to another, without modifying their viewpoints fundamentally". In this case study, the catwalks for the actors' interpretations could be easily identified and traced to their changing associations between the 2012 and 2013 social and environmental accounts production processes (see chapters 8.3 and 10.3).

Latour (1999) suggests allowing the actors to define the world in their own terms; thus, researchers view reality through the actors' viewpoint. The first methodological principle, agnotism (see 4.5.2), suggests that observers should refrain from imposing a pre-defined analysis on actors' interpretations of their world. The descriptions and explanations that members of this research context have provided help understandings about how actor-networks assemble and reassemble, which furthers understanding of such production processes – including those of ABC bank – and actors' interests and motivations but also their negotiations, controversies, etc. (see chapters 8, 9, 10 and 11). In this case study, actors' interpretations were utilised in the form of quotes as much as possible to give in-depth insights into social and environmental accounts production processes (see 5.3.1).

ANT (ANT) has been utilised in this research as other grand theories of SEA are inadequate in understanding grassroots-level actors and agencies. ANT gives useful explanations and insightful account of "what is the composition of the actor-network that produces the social and environmental accounts, and how was it assembled and reassembled" (see chapters 8 and 10). ANT further our understanding of how social accounting arises in a case and how they are taking the shape they are taking (see chapters 9 and 11). From a methods perspective, ANT is employed to follow the actors (see Chapter 5) and explore the flow of social and environmental accounts production (see chapters 8 and 10). This also facilitates in-depth explorations of actants' relations and how actants translate their concerns and interests within social and environmental accounts productions (see chapters 9 and 11).

Spence, Husillos and Correa-Ruiz (2010, p. 78) argue that SER is not only politically weak but also politically neutral because of the “absence of any discussion of political demands” in it. In an ANT approach, championing multiplicity enables to study politics in organisational studies. As Alcadipani and Hassard (2010) argue, the ‘ANT and After’ literature offers avenues to develop a political critique within ANT. The same authors (2010, p. 424) view “politics as something that ‘moves’, it ‘turns around a topic’ and can only exist when there is an active issue”. Thus, to study politics within this context, this research has examined the ongoing controversies, resistances, inclusions and exclusions of actors in the networks (see chapters 8, 9, 10 and 11). Alcadipani and Hassard (2010) also argue that ‘ANT and After’ studies are not only political but also ontologically political. Championing multiplicity³¹ (see 3.4.3) gives insights into multiple realities of the production process and allows one to hear all kinds of stories that are being told about the production processes (see chapters 8, 9 and 10). To study politics in sustainability reporting, this research has examined the controversies surrounding the existence of sustainability reporting production in ABC bank (e.g. outsourcing the production of the social and environmental accounts, which was produced in-house for the previous eight years). To examine the politics within the assembling of the sustainability reporting network, this research included interpretations of every ‘actor’ in social and environmental accounts production.

12.4 The Critical Application of ANT as a Research Approach

The theoretical contribution of this research concerns the critical use of ANT in the ABC bank case study. This has been demonstrated throughout the chapters but mainly beginning from chapter 4, which identified the ontological, epistemological and methodological positions of this thesis. These positions have been used in employing ANT to study the production of social and environmental accounts of integrated annual reports. Whittle and Spicer (2008, p. 611) view ANT as “a valuable framework for the empirical analysis of the organising process, (...) [but] it cannot provide a critical account of organisation”. This research used ABC Bank as a case study; it revealed that ANT is not only a valuable framework for the empirical analysis of the production of social and environmental accounts but also capable of providing a critical account of the ABC bank.

³¹ For Alcadipani and Hassard (2010, p. 424), “In ANT and after politics is about Things; it is about controversies surrounding existence and the denial of singularity and championing of multiplicity”.

Whittle and Spicer (2008) say that ANT has a naturalising ontology based on three assumptions (see 3.4.1, p.31-32). Firstly, this research does not attribute inherent agential capacities to non-human actors but instead recognises non-human actors' role in patterning sustainability reporting networks. For example, 8.3.3 (p.160) addresses the role of GRI guidelines in producing the 2012 social and environmental accounts. Secondly, this ANT study has distinguished the human and non-human actors only for analytical purposes and to reveal the interconnection between them. For example, chapter 8 (p.156) identifies the interconnections between sustainability research, other organisational sustainability reports and the CFO in constructing the 2012 social and environmental accounts template. Thirdly, this study argues that actor-networks are not determinate as they achieve stability for only a short time which can lead to a failing network at any given time. For example, 9.3 (p. 197) shows how a sustainability reporting network that continued for eight years has become a failing network. Therefore, this study argues that ANT is ontologically relativist in the assumptions it makes about the nature of social and technical forces (see chapter 4.3, p.65-66).

Furthermore, Whittle and Spicer (2008) claim that ANT holds an unreflexive epistemology based on another three assumptions (see 3.4.2,p.42). Firstly, this study shows that local members' explanations provide a better account of the reality of the production process so we as ANT researchers should develop the reality from local actors' explanations; in short, they know their actor-world better than the outside researcher does. For example, 10.3.1 (p. 201-203) documents an understanding of the 2012 report's reality in terms of production through several actors' explanations. Secondly, as Callon (1986) says, the four moments of translation can be utilised as an analytical framework. Callon (1986) also suggests that the 'four-stage model' has not been limited to analyzing the role played by science and technology as it has been applied to slightly modified forms in a vast range of studies (e.g. Bergström and Diedrich, 2011; Skaerbaek, 2009; Madon, Sahay, and Sahay, 2004; Alcouffe, Berland and Levant, 2008), which demonstrates the usefulness of this analytical framework in different fields. Therefore, this research employed Callon's four-stage model as an analytical tool (see 5.6.1, p. 105). Thirdly, the sustainability report production process can thus be understood only through actors' interpretations – especially those who actively perform in the production process. ANT does not exercise a limited reflexivity but rather provides a rather broader reflexivity of the production process through local actors' interpretations. For example, 11.3.1 (p. 251) addresses how other actors' interpretations in the production process provide in-depth descriptions of the errors and omissions (e.g. GRI

guidelines, Millennium Development Goals) that occurred in the problematisation stage, leading to the incompleteness of the 2013 social and environmental accounts.

Whittle and Spicer (2008) argue that ANT relies on performative politics and they do so base on four assumptions (see Chapter 3.4.3, p.50). Firstly, as Mol (2010, p. 254) argues: “Although actors never form a starting point (they are made to be by other actors) the question ANT asks is not where the activities of actors come from, but rather where they go: effects are crucial.” Therefore, this ANT study gives prominence to the actions of actors (both human and non-human) and the effect of their actions. For example, 10.3 (p. 209) notes the actions of the CEO, the outsource company and CA Sri Lanka reporting guidelines while 11.2 (p. 249) concerns the outcomes of their actions. Secondly, this research argues that studying the construction of interests is not important but how interests change through relations with other entities in the network is important; in fact, it is extremely significant. Therefore, interests should be treated as relational effects. For example, Chapter 7 (p. 143) looks at the Chairperson’s interests in engaging in sustainability reporting within ABC bank while Chapter 11 (p. 263) notes the changing interests of the Chairperson as a relational effect with the CFO.

Thirdly, ANT also provides better accounts of actors who have strong associations with the network compared with actors with weak associations. As Latour (2005) suggests, actor-network theorists should use performative lenses (see 5.3.2 and 4.4) to see the reality; therefore, actors who have a strong association with the production of the social and environmental accounts have a stronger voice than the actors who have a weak association with this production. For example, Chapter 8 covers the strong association between the CFO and the 2012 social and environmental accounts production. Fourthly, this study argues that the organisational hierarchical distribution is not significant to study how power translates within the networks. Actor-networks create their own hierarchical distribution through the network-building processes. For instance, political issues can be understood through network ordering where the inclusion and exclusion of actors both happen based on the interests of network builders. For example, 10.3.2 (p. 206) conveys the inclusion of numerous actors and the exclusion of the CFO during the construction of the 2013 sustainability template to make the sustainability production a collective effort.

Finally, this study argues that ‘relationality’ is central to ANT (see 4.4). The relations between entities (human and non-human) enables the creation of power as an effect. In

ANT studies, power is established through relations. Power does not belong to one actor or to social structures. Power cannot be pre-assumed as a given ‘thing’. For example, 10.3.1 notes how the CEO built strong relations with other members in ABC bank in the previous year to take over the 2013 social and environmental accounts production. Overall, then, the ABC bank case study exemplifies that ANT is indeed capable of providing a critical account of management organisational studies.

12.5 A Critical Perspective on SEA

The contributions of this thesis to the SEA literature are twofold. First, it employs an ANT approach for data collection and analysis (see section 12.3). Secondly, it identifies how the initiating actor’s ambitions regarding ownership and gaining awards are significant for these social and environmental accounts to take the shape they do. Past researchers have identified initiating actors’ interests in sustainability reporting as vital to implementing SR in organisations. Findings from previous studies (see 2.2, p. 16) show that the initiating actors’ ambitions and roles in the social and environmental accounts production process matters. In the case studies of Adams and McNicholas (2007) and Massa, Farneti and Scappini (2015), the key actor who drives the process and related practices were visible in their respective organisations (see 2.2). This arises within an organisation as there can be numerous actors who are initiating and engaging in assembling sustainability reporting with different interests and outcomes. However, the empirical findings of this research show that the initiating actor’s interests in owning the production and gaining recognition can drive the production processes.

GRI guidelines, integrated reporting framework, etc. have been widely accepted as influential actors in shaping sustainability reporting worldwide. According to the GRI (2015, p. 1), “Thousands of corporate and public sector reporters in more than 90 countries use the GRI guidelines. More than 24,000 reports have been registered in GRI’s sustainability disclosure database, and 27 countries and regions reference GRI in their policies.” Therefore, such actors are considered very influential in sustainability reporting. However, the findings of this research show that these global actors have limited influence in sustainability reporting in organisations. For example, 11.3.2 (p. 254) notes limitations in the interessement moment in terms of recognising numerous non-human actors. This research confirms that the initiating actor’s ambitions are vital for implementing and maintaining sustainability reporting in an organisation. It also shows the vital role of carriers and their ambitions. Contrary to the wider norm, this study reveals social and

environmental accounts productions are often individual-driven projects rather than institutional projects of actors such as GRI guidelines, IIRC.

GRI (2016, p. 1) argues that “the value of the sustainability reporting process is that it ensures organisations consider their impacts on [...] sustainability issues and enables them to be transparent about the risks and opportunities they face”. In other words, sustainability reporting reports the social, environmental and economic impact of organisations faithfully. “Greater Transparency” (GRI, 2015, p. 4) is one of the core elements in sustainability reporting. GRI (2015, p. 4) argues that “transparency has become a crucial element in building trust, maintaining or improving reputation and managing risk”. In contrast, this research shows that ABC bank has produced social and environmental accounts to gain awards and recognition from various awarding bodies (see 8.3, p. 149-150). The findings of this research thus conflict with normative objectives of many SER projects. Credibility regarding an organisation’s responsibility and accountability in sustainability reporting has not been demonstrated in ABC Bank social and environmental accounts production processes explored herein.

Awarding bodies such as ACCA present awards to spread awareness of sustainability reporting and encourage organisations to adopt it. The findings of this research confirm that ABC bank, however, used sustainability reporting to gain awards rather than adapt it to report social, environmental and economic information of the bank faithfully (see 10.3.1, p. 201). This enabled ABC bank to achieve ACCA sustainability reporting awards for four consecutive years. The reality of ABC bank’s sustainability reporting activities, though, was different from the reports the bank produced for these four years. Furthermore, the 2013 integrated annual report did not win any award for sustainability reporting even though this one reflected more actual data on its sustainability activities. Owen (2008) confirmed a similar finding when arguing that earlier research on the views of corporate management regarding corporate social responsibility and reporting initiatives showed that management concerns over corporate image overshadowed a commitment to transparency and accountability.

Spence, Husillos, and Correa-Ruiz (2010, p. 84) argue that SER scholars should raise questions such as “What is SER trying to do and why?” In other words, “What are its politics?” They concluded their argument by stating that “SER has no politics as such”. The findings of this research show that the initiating actor’s ambitions matter in the

production process. Achieving recognition and ownership were the two vital ambitions of the key actors in ABC bank during the years concerned. Ownership of the social and environmental accounts was vital for the initiating actors to show their power within the network. In addition, this led to political struggles within ABC bank. The struggle for gaining ownership of the sustainability reports' production led to a political struggle between the initiating actors. The other actors' relation with the initiating actors served as a deciding outcome in gaining ownership of the social and environmental accounts' productions. This research demonstrates that power in these processes comes from strong associations with other actors. It also confirms that the higher number of actors involved in the production leads to more sustaining networks for these processes and demonstrates the reality of sustainability activities in the organisations (see 10.3.4)

In his paper, Owen (2008) presented two problems in SER research. The second is that "several authoritative reviews of the social and environmental research literature have appeared in recent years, leading to the obvious question being posed as to whether there can be anything new to say". This research demonstrates that there is as it has provided new insights into organisational sustainability practices (e.g. Initiating actors' ambitions in sustainability productions) and filled gaps in political and intellectual dimensions in SER literature (e.g. struggle over the ownership of the production process).

12.6 Limitations of the Study and Further Research Avenues

Ethnography and observations have been widely recognised as the key data collection methods in ANT research. However, in this research planned observations of meetings were not possible to conduct all the time, so other data collection methods such as interviews and documents reviews were used to compensate for otherwise missing data (see Chapter 5). In addition, unplanned close observations of actors and their engagement in sustainability reporting, reactions to controversies, expressions/suggestions of interests, strong or weak association to the production of the report, etc. were conducted during the interviews and visits to ABC bank.

The heavy reliance on the one source (interviews) is unusual but justified in this context (the actors' interpretations were utilised to provide in-depth descriptions of the social and environmental accounts production process). As an ANT theorist, I organised the interpretations and descriptions provided by the actors to provide the meaningful story of how these social accounts assembled. The sustainability report production process can be

understood only through the actor's interpretations – especially those who actively perform in the production process.

The data collection for this research was conducted in two stages. Stage one was done between February and June 2013, enabling attendance for the 2012 social and environmental accounts production process (between February and April 2013). Stage two of the data collection was done between March and July 2014, with the actual 2013 social and environmental accounts production process happening between February and April 2014 (see Chapter 5). Thus, this left a one-month gap between the data collection and actual production process of the 2013 social and environmental accounts production. However, the missing period of the production process could cover through actors' interpretations and document reviews such as draft reports of the 2013 social and environmental accounts.

This study mainly focused on the final putting together of the social and environmental accounts as a package. In other words, it mainly concerned the actor-networks that produced the sustainability reports. A few selected accounts (e.g. electricity consumption index, paper consumption index, vehicle mileage and petrol consumption index, etc.) of the social and environmental accounts were traced back to their production to understand how the accounting or record-keeping and other technologies of accounting affected the accounts produced (see chapters 8 and 10). In other words, this research did not look more deeply into the production of some elements of the social and environmental accounts. Nevertheless, further research can focus entirely on the accounts produced in the sustainability reports.

Three companies initially gave their consent to access to their company's sustainability report production process. However, later on, two withdrew their consent, citing lack of time to provide access to the observations during the meetings and to conduct interviews during the production of the sustainability reports. Therefore, ABC bank was the only case study, but this organisation also showed promise regarding providing a very good understanding of the production of the sustainability reports by allowing me to conduct interviews and collect other data during the actual production period of the sustainability reports.

Three further research avenues have been identified from this research. One is the role of propagators in SEA. In recent times, researchers have given great emphasis to the diffusion process (Ax and Bjornenak,2007). Diffusion is the process by which an innovation is spread or dispersed. Usually, most diffusion studies have paid attention to the demand side of the process from ‘an adopter perspective’ (Ax & Bjornenak, 2007; Lapsey and Wright, 2004) and have not given sufficient attention to the supply side of the diffusion (Brown, 1981). Accounting standard boards, governments, best practice organisations, trade organisations, academia and internal champions can be described as supply-side drivers in the SER diffusion process. Nevertheless, the question of ‘who’ propagates social and environmental ideas locally has not been paid attention to in SER literature. Thus, a further research avenue can involve looking at the supply side of SER and how agents actively propagate SER.

The second further research avenue is the role of the Chief Financial Officer in undertaking social and environmental practices. In recent years’ awareness of the importance of sustainability has grown among Chief Financial Officers (Accenture, 2013). Traditionally, sustainability issues have fallen outside their role and responsibility. The CFOs’ role was to run the numbers and let others handle soft issues such as social responsibility and corporate citizenship (EY, 2013). But many CFOs now view sustainability as an integral part of their role (Healy and Casey, 2013). Thus, it is becoming evident that sustainability reporting is emerging as a common practice where CFOs have a growing need for involvement (Healy and Casey, 2013).

The third research avenue is tracing back into the accounts/numbers (not the entire social and environmental accounts like this research) and understanding how the accounting or record-keeping and other technologies of accounting affect the accounts produced in social and environmental accounts. For example, tracing labour accounts such as Team Profile and Development Indicators, Employees by Grade, Provincial Distribution of Staff, Key Performance Indicators – labour practice and Decent Work, Key Performance Indicators – Labour Relation and Human Right, Key Performance Indicators – Occupational Safety and Health, Key Performance Indicators – Training and Education, Key Performance Indicators – Staff Diversity, etc. can use to understand how the accounting or record-keeping and other technologies of accounting affect the labour accounts produced in social and environmental accounts. The proposed research can employ ANT.

12.7 Conclusion

This research achieved its objectives set out in the beginning of the thesis. In this work, the assembling and reassembling of actor-networks to produce social and environmental accounts demonstrate two different compositions of these actor-networks and translation processes within the same case study. The theoretically driven limitations in SEA have provided an opportunity to demonstrate the strengths in ANT approaches (e.g. performativity, relationality etc.). The critical application of the ANT approach demonstrates that ANT is not only a “valuable framework for the empirical analysis of the organising process” (Whittle and Spicer, 2008, p. 611) but also a means of providing a critical account of organisations. A critical perspective on SEA demonstrates that these research findings conflict with normative objectives of SER projects, thereby opening new research avenues to examine the role of propagators in SEA, the role of Chief Financial Officers in undertaking social and environmental practices, tracing back into the accounts/numbers and understanding how accounting or record-keeping and other technologies of accounting affect the accounts produced in such social and environmental accounts.

Appendices

Appendix 1: Terminology

Position	
Chief Financial Officer	CFO
Chief Manager Treasury	CMT
Senior Manager Finance	SMT
Chief Manager Business Development & Marketing	Chief Manager BDM
Manager Public Relations & Publicity	Manager PP
Chief Manager Human Resources	Chief Manager HR
Human Resource Executive	HR Executive
Human Resource training & Development Coordinator	HR training & Development Coordinator
Personal Assistant to company Secretary	PA to board secretary
Chief Executive Officer	CEO
Chief Information Officer	CIO
Chief Operating Officer	COO
Chief Manager Credit	CMC
Chief Internal Auditor	CIA
Director Business Development, Writer, Graphic Designer	Outsource company

Appendix 2: 2011 Social and environmental accounts Interview Questions Template

	Who	Why	How	Other notes
Story of the first Integrated Annual Report 2				
Report Parameters: - materiality, stakeholder inclusiveness and Sustainability content 3				
Vision statement and Mission statement 4				
Highlights ABC Share 6				
Highlights Financial 7				
Highlights Operational 8				
Highlights Our Carbon Footprint 9				
2011 at a glance 10				
Chairman's Statement 12				
CEO/General Manager's Review 18				
Corporate Information 24				
Organisational Structure 25				
Board of Directors 26				
Profile of the Board of Directors 28				
Corporate Management 30				
Senior Management 32				
Managers 33				
Incorporation 34				
Our Shareholders 35				
Business Overview 36				
Our Market and the Market Share 37				

Main Brands of Products and Services 38				
Our Operational landscape 40				
Corporate Brand, Social Awards and Recognition 42				
Our Commitment to External Initiatives 43				
Our Risk Management and Precautionary Approach 44				
Financial & Operational Review 46				
Commitment Towards a Sustainable Development 58				
Our Engagements on Special Issues of Public Interest in 2011 70				
Triple Bottom Lines Management's Strategic Priorities 2010-2013 and Achievements in 2011 71				
Financial Value Creation Shareholders 73				
Economic Value Creation 80				
Environmental Value Creation 94				
Social Value Creation 103				
Our performance against the focused engagements - 2011 135				
Focused Engagements 2012 136				
Risk Management 138				
Global Reporting Initiative (GRI) Index 236				

Appendix 3: 2012 Social and Environmental Accounts Interview Questions Template

Page no	Table of content	Who Who has provided the information?	Why What are the regulatory, legal and other factors influenced to present this information? Who has decided to include this information?	How How has the information been collected?
	Cover page			
	theme story (building the future)			
Cover back	The story of the second integrated annual report			
3	Report Parameters			
4	Highlights ABC bank Share			
5	Highlights Financial			
6	Highlights Operational			
7	Highlights Our Carbon Footprint			
8	Chairperson's Statement			
12	CEO'S review			
18	Our Vision & Our Mission			
19	corporate information			
20	Organisational Structure			
21	Board of Directors			
24	Corporate Management			
26	Senior Management			
27	Managers			
28	Incorporation and Legal Background			
29	Our Shareholders			
30	Business Overview			

31	Housing Finance Market and ABC's Share			
32	Main Brands of Products and Service			
34	Operational Landscape			
36	Social Awards and Recognition			
37	Commitment to External Initiatives			
38	Strategic Risk, Challenges and Opportunities			
42	Commitment Towards Long-Term Economic Prosperity			
43	Strategic Directions			
44	Commitment Towards Valued Partners			
45	Stakeholders' Interest, Our Commitments and Management Approach of Engagement			
48	Financial and Operational Review			
53	National Economic Responsibility			
60	Environmental Responsibility			
67	Sustaining Our Staff			
75	Customer Responsibility, Products and Services			
80	Sustaining Our Community			
84	Risk Management			
168	Global Reporting Initiative (GRI) Index			

Appendix 4: 2013 Social and Environmental Accounts Interview Questions Template

Page no	Content of the report	Who Who has provided the information?	Why What are the regulatory, legal and other factors influenced to present this information? Who has decided to include this information?	How How has the information been collected?	Notes
	Cover page				
	Theme story and Pictures				
2	Milestones				
4	Highlights of the year				
6	Chairperson's review				
10	General Manager/CEO's review				
16	Corporate information				
17	Our vision Our mission				
18	Our Values				
19	Our Business				
15	cover story				
16	Corporate Information				
17	vision, mission statement				
18	values and ownership				
19	business				
20	governance and structure and risk management				
21	Organization Structure				
22,23,24, 25,26	board of directors				
27,28,29, 30,31,32	management team, senior management, list of managers, list of branch managers				

33,34	risk management process at ABC ABC risk profile- product diversification integrated risk management framework the role of regulation the role of the board of directors the role of board sub committees				
35	our business philosophy				
36	shareholder value creation economic value, environmental conservation, social value				
12	<i>our business model</i> long term financial sustainability our product portfolio				
10,11,12	market, service delivery strategy, delivery channels				
43	stakeholder engagement				
44	building social capital who identify human as a capital, who involve in making hr policy, who decided to include minimum notice period, governance, occupation health and safety, social welfare, community welfare, governance of csr programmes				
44	customer and product responsibility customer policy the right to fair information and information security flexibility and customised solutions customer satisfaction				

58	<i>building economic capital</i> who identifies economic as a capital? who identified these elements as the economic capital of ABC?				
58	environmental capital- - who make environmental policy, governance and goals, who provide this information?				
59	external environment- pictures and message- who decided, who provided				
59	Sri Lankan economy- <i>outlook for 2014, financial sector consolidation and impacts on ABC, the housing market in Sri Lanka</i> Sri Lanka's housing market				
63	Performance 2013				
65	market performance- expansion of distribution channels, branch relocations, pictures				
66	Product diversification- who decided, who provided, ABC leasing, ABC micro finance pictures, SME loans, education loans, lifestyle loans, gold loan				
72	the performance of product portfolio – table, pictures, diagrams, information, why, who decided, who provide information				
72	leveraging technology, SLT-ABC partnership, leasing software solutions, awards and recognition				

72	Human capital employee profile by gender, employment contract type, educational qualification, the age of the workforce, service period, absenteeism, turnover index, average medical costs, employees covered by collective agreements, employee wages, the average cost per employee monthly				
73	expansion of workforce, staff training, improving recruitment policy, local recruitments, performance appraisal, succession planning, employee health, employee safety, employee recreational activities,				
80	Vesak bhakti gee 2013, pictures –why, who, how				
94	economic value creation- value addition to the economy, payments to the government, contribution to the national housing stock, enhance home ownership, minimising development disparities, provincial distribution of service, improving accessibility to housing finance, promoting financial inclusion and literacy				
95	social value – CSR projects				
95	environmental sustainability- walking the talk, lending, indices, conservations				
96	looking towards the future- why, who				

97	strategic direction- strategic plan 2014-2016 strategy development process				
98	Governance and risk management- who provide this information, why it is important?				
99	risk chart- who produce this risk table, why it is included in the report, who decided the risk level, what is the base for deciding the risk level				

Appendix 5: 2012 Sustainability Report Template

Content of the report		Written/ Prepared	Key Actors	Information provided by
Theme story		CFO	CFO, GM/CEO, Chairman, and corporate management have discussed	
Theme colour			CFO, GM/CEO, Chairman, and corporate management have discussed	
The story of the second integrated annual report	Reporting period and Framework, Stakeholder feedback, Editorial information	CFO	GRI Guidelines and local and international organization's annual reports.	
Report's profile & strategy				
	Report Parameters	CFO	Shaped by GRI Guidelines and Triple bottom line approach	
	Highlights ABC Share	CFO	Local and international organization's annual reports.	Chief Manager Accounting
	Highlights Financial	CFO	Local and international organization's annual reports.	Chief Manager Accounting
	Highlights Operational	CFO	Local and international organization's annual reports.	MIS system, Chief Manager Accounting
	Highlights Our Carbon Footprint	CFO	GRI Guidelines and Local and international annual reports, the sustainability-related seminars and the conferences	Technical Department, Administration Department
	Chairperson's Statement	Outsource company, CFO, and Chairpers on	GRI Guidelines, Code of Best practices and corporate governance issued by CA Sri Lanka and Colombo Stock Exchange (CSE),	Chief Manager Accounting, Chairperson
	CEO/ GM's Review	Outsource company, CFO, and CEO	GRI Guidelines, Code of Best practices and corporate governance issued by CA Sri Lanka and Colombo Stock Exchange (CSE),	Chief Manager Accounting, CEO
Our Company				

	Our Vision & Our Mission	Outsource company	GRI Guidelines	Corporate plan
	Corporate Information	CFO	GRI Guidelines, continuing listing requirements under section 7.10 of the listing rules issued by the Colombo Stock Exchange.	PA to board secretary
	Organizational Structure	CFO	GRI Guidelines	HR department
	Board of Directors	CFO	Code of Best practices and corporate governance issued by CA Sri Lanka and Colombo Stock Exchange (CSE), continuing listing requirements under section 7.10 of the listing rules issued by the Colombo Stock Exchange.	PA to board secretary
	Corporate Management	CFO	Other organizational annual reports, continuing listing requirements under section 7.10 of the listing rules issued by the Colombo Stock Exchange.	HR department
	Senior Management	CFO	Other organizational annual reports, continuing listing requirements under section 7.10 of the listing rules issued by the Colombo Stock Exchange.	HR department
	Managers	CFO	Other organizational annual reports	HR department
	Incorporation and Legal Background	CFO	GRI Guidelines, continuing listing requirements under section 7.10 of the listing rules issued by the Colombo Stock Exchange.	Manager PP and Board Secretary
	Our Shareholders	CFO	GRI Guidelines, continuing listing requirements under section 7.10 of the listing rules issued by the Colombo Stock Exchange.	MIS system
	Business Overview	CFO	Other organizational reports shaped this section, continuing listing requirements under section 7.10 of the listing rules issued by the Colombo Stock Exchange.	MIS system
	Housing Finance Market and ABC's Share	CFO	GRI Guidelines, continuing listing requirements under section 7.10 of the listing rules issued by the Colombo Stock Exchange.	Central Bank Report and MIS system
	Main Brands of Products and Services	CFO	GRI Guidelines, continuing listing requirements under section 7.10 of the listing rules issued by the Colombo Stock Exchange.	Chief Manager BDM
	Operational Landscape	CFO	Other organizations annual reports shaped this section, continuing listing requirements under section 7.10 of the listing	MIS system

			rules issued by the Colombo Stock Exchange.	
	Social Awards and Recognition	CFO	GRI Guidelines	Manager PP
	Commitment to External Initiatives	CFO	GRI Guidelines	Past integrated reports
	Strategic Risk, Challenges, and Opportunities	CFO	GRI Guidelines, Triple Bottom Line Approach and Local and international annual reports.	
Strategic Focus				
	Commitment Towards Long-Term Economic Prosperity	CFO	Complied with GRI Guidelines and Millennium development goals, UN Global Compact framework and Other organizations annual reports have shaped this section, continuing listing requirements under section 7.10 of the listing rules issued by the Colombo Stock Exchange.	
	Strategic Directions 43	CFO	Complied with GRI Guidelines and Other organizations annual reports shaped this section, continuing listing requirements under section 7.10 of the listing rules issued by the Colombo Stock Exchange.	
	Commitment Towards Valued Partners 44	CFO	Complied with GRI Guidelines and Other organizations annual reports shaped this section	
	Stakeholders' Interest, Our Commitments, and Management Approach of Engagement 45	CFO	Complied with GRI Guidelines and Other organizations annual reports shaped this section	
Management Discussion			GRI Guidelines and Code of Best practices and corporate governance issued by CA Sri Lanka and Colombo Stock Exchange (CSE)	
	Financial and Operational Review 48	CFO	GRI Guidelines and Code of Best practices and corporate governance issued by CA Sri Lanka and (CSE)	MIS system, Accounting ledgers, Chief Manager Accounting, and Finance division, Central Bank annual report
	National Economic Responsibility 53	CFO	GRI Guidelines and Code of Best practices and corporate governance issued by CA Sri Lanka and (CSE), Shaped by Millennium Development Goals	MIS system, Accounting ledgers, Chief Manager Accounting and Finance division

	Environmental Responsibility 60	CFO	GRI Guidelines and Code of Best practices and corporate governance issued by CA Sri Lanka and (CSE)	MIS system, Administration Division, Technical division, transport division, HR division
	Sustaining Our Staff 67	CFO	GRI Guidelines and Code of Best practices and corporate governance issued by CA Sri Lanka and (CSE)	HR department, Manager PP
	Customer Responsibility, Products and Services 75	CFO	GRI Guidelines and Code of Best practices and corporate governance issued by CA Sri Lanka and (CSE) and shaped by other organizations annual reports	Chief Manager BDM, MIS system
	Sustaining Our Community 80	CFO	GRI Guidelines and Code of Best practices and corporate governance issued by CA Sri Lanka and (CSE)	Manager PP, MIS system
	Risk Management 84	CFO and CIA	Banking Act, Complied with GRI Guidelines), continuing listing requirements under section 7.10 of the listing rules issued by the Colombo Stock Exchange. and international and local other annual reports, previous years integrated reports of ABC bank has shaped this section	
	Ten Year Statistical Summary 166	CFO	GRI Guidelines	MIS system
GRI Index		CFO	GRI Guidelines	
	Global Reporting Initiative (GRI) Index 168	CFO	GRI Guidelines	

Appendix 6: 2013 Social and Environmental Accounts Template

Content of the report		Written/ Prepared/ Artwork by	Decided by	Information provided by	Complied with and ideas shaped by
Theme story and cover Pictures		Outsourced company	CEO and Chairperson	Outsource company	
Milestones		The Outsourced company	Based on 2012 report outsourced company have decided the layout	2012 report / Manager PP	
Highlights of the year		The outsourced company	Based on 2012 report CEO and outsourced company have decided the layout	Chief Manager Accounting	2012 report has written the highlight section with a sustainability aspect of the operations. On the other hand, 2013 report has showcased the business operations aspect of the bank. This report has highlighted the financial aspect with few operational highlights. share, carbon foot print and few operational information has been missing
Chairperson's review		Chairperson's review has been written based on the interview of the chairperson. The writer of the outsourced company has written this. Chairperson has reviewed it as per her requirements.	Chairperson	Chief Manager Accounting has provided the financial information and confirms the financial data included in the review.	Code of Best practices and corporate governance issued by CA Sri Lanka and Colombo Stock Exchange (CSE),
General Manager/CEO's review		CEO's review has been written based on his interview. The writer of the outsource company has written	CEO	Chief Manager Accounting has provided the financial information and confirm the financial data included in the review.	Code of Best practices and corporate governance issued by CA Sri Lanka and Colombo Stock Exchange (CSE),

		this. CEO has revised the review as per his requirements.			
Concept line		Outsourced company	Outsourced company		
Our Organization		Outsourced company	Outsourced company	Board Secretary	
	Corporate information	Outsourced company	continuing listing requirements under section 7.10 of the listing rules issued by the Colombo Stock Exchange	PA to board secretary	Continuing listing requirements under section 7.10 of the listing rules issued by the Colombo Stock Exchange.
	Our vision Our mission	Outsourced company	Based on 2012 report outsourced company have decided the layout	Chief Manager BDM provided from the Corporate plan	Code of Best practices and corporate governance issued by CA Sri Lanka and Colombo Stock Exchange (CSE)
	Our Values	Outsourced company	Based on 2012 report outsourced company have decided the layout	Chief Manager Manager BDM provided from the Corporate plan	Code of Best practices and corporate governance issued by CA Sri Lanka and Colombo Stock Exchange (CSE)
	ownership	Outsourced company		Board Secretary	continuing listing requirements under section 7.10 of the listing rules issued by the Colombo Stock Exchange
	Our Business	Outsourced company	CEO and outsourced company has produced this page	CEO and Chief Manager BDM	continuing listing requirements under section 7.10 of the listing rules issued by the Colombo Stock Exchange
Governance Structure and Risk Management		Outsourced company	Based on 2012 report outsourced company have decided the layout	Board secretary	

	Organizational Structure	Outsourced company	Based on 2012 report outsourced company have decided the layout	HR department	Code of Best practices and corporate governance issued by CA Sri Lanka and Colombo Stock Exchange (CSE)
	Board of Directors	Outsourced company	Based on 2012 report outsourced company have decided the layout	PA to board secretary	Code of Best practices and corporate governance issued by CA Sri Lanka and Colombo Stock Exchange (CSE)
	Overview of management team by gender, ethnicity, work experience, qualification	Outsourced company	Outsourced company has decided	HR department	
	Photographs of our Management Team	Outsourced company	Based on 2012 report outsourced company have decided the layout	HR department	
	Corporate Management profile	Outsourced company	Based on 2012 report outsourced company have decided the layout	HR department	Continuing listing requirements under section 7.10 of the listing rules issued by the Colombo Stock Exchange.
	Senior Management/Regional Management (photographs and	Outsourced company	Based on 2012 report outsourced company have decided the layout	HR department	Continuing listing requirements under section 7.10 of the listing rules issued by the Colombo Stock Exchange.

	profile)				
	List of Managers and Branch Managers	Outsourced company	Based on 2012 report outsourced company have decided the layout	HR department	continuing listing requirements under section 7.10 of the listing rules issued by the Colombo Stock Exchange
	Risk Management Process at ABC	Outsourced company	the outsourced company has decided to include a summary of the risk management process of the bank	2012 report	
Our Business Philosophy		Outsourced company	Outsourced company		
	Our Business Growth	Outsourced company	Based on 2012 report outsourced company have decided the layout	Chief Manager Accounting provided current year figures and previous year's figures has been provided by 2012 report	
	Our Business Model	Outsourced company	CEO has decided and outsourced company has agreed	Chief Manager BDM	
	Our market, service delivery strategy, delivery channels	Outsourced company	Based on 2012 report outsourced company have decided the layout	2012 Annual Report and Chief Manager BDM have provided	
	Our Branch Network	Outsourced company	Based on 2012 report outsourced company have decided the layout	Chief Manager BDM	
	Branch	Outsourced company	Based on 2012	Chief Manager BDM	

	Locations		report outsourced company have decided the layout		
	Stakeholder Engagement	Outsourced company	Based on 2012 report outsourced company have decided the layout	2012 report	
	Building social capital	Outsourced company	Based on 2012 report outsourced company have decided the layout	2012 report and HR department have provided	Code of Best practices and corporate governance issued by CA Sri Lanka and Colombo Stock Exchange (CSE)
	Building economic capital	Outsourced company	Based on 2012 report outsourced company have decided the layout	2012 report	Code of Best practices and corporate governance issued by CA Sri Lanka and Colombo Stock Exchange (CSE)
	Conserving environmental capital (policy)	Outsourced company	Based on 2012 report outsourced company have decided the layout	2012 report	Code of Best practices and corporate governance issued by CA Sri Lanka and Colombo Stock Exchange (CSE)
External environment (concept line)		Outsourced company	Outsourced company		
	Sri Lankan economy	Outsourced company	Based on 2012 report outsourced company have decided the layout	Central Bank Report	
	Outlook for 2014	Outsourced company	Based on 2012 report outsourced company have decided the layout	Central Bank Report	
	Financial Sector consolidati	Outsourced company	CEO and outsourced company have	Central Bank Report	

	on and impact on ABC		decided		
	Housing market in Sri Lanka	Outsourced company	Based on 2012 report outsourced company have decided the layout	2012 report	
Our Performances 2013 (concept line)		Outsourced company	Outsourced company		
	ABC's first listed debentures	Chief Internal Auditor	Chief Internal Auditor	Board of Secretary	continuing listing requirements under section 7.10 of the listing rules issued by the Colombo Stock Exchange
	Financial performances	Outsourced company	Based on 2012 report outsourced company have decided the layout	Chief Manager Accounting	Code of Best practices and corporate governance issued by CA Sri Lanka and (CSE),
	Market Performances	Outsourced company	Based on 2012 report outsourced company have decided the layout	<p>Manager PP has provided the branch relocation information</p> <p>Chief Manager Accounting has provided performance of distribution channels such as mobile bank deposits, ATM withdrawals</p> <p>Product diversification information has been provided by chief Manager BDM. She has decided to include microfinance information and pictures</p> <p>Chief Manager Credit has provided</p>	Code of Best practices and corporate governance issued by CA Sri Lanka and (CSE),

				<p>information related to the loans such as housing loans, education, lifestyle, gold etc.</p> <p>IT department has provided the information on investment and deposit products</p> <p>Head of IT has provided the information related to bill payments, leverage technology, SLT - ABC partnership and Leasing software solutions</p>	
	Awards and Recognition	Outsourced company	Based on 2012 report outsourced company have decided the layout	Manager PP has provided the information on Awards and recognition	
	Building out human capital base	Outsourced company	Based on 2012 report outsourced company have decided the layout	<p>HR Assistant has provided the information</p> <p>Manager PP has provided Employee recreational activities, Vesak bhakti gee</p>	Code of Best practices and corporate governance issued by CA Sri Lanka and (CSE),
	Economic value creation	Outsourced company	Based on 2012 report outsourced company have decided the layout	Chief Manager Accounting has provided value addition to the economy, payment to the government, contribution to the national housing stock, enhancing housing ownership etc.	Code of Best practices and corporate governance issued by CA Sri Lanka and (CSE),
	Social value creation	Outsourced company	Based on 2012 report outsourced company have decided the layout	Manager PP has provided the information related to the community projects	Code of Best practices and corporate governance issued by CA Sri Lanka and (CSE),
	Environment	Outsourced company	Based on 2012	Chief Manager credit has provided	Code of Best practices and corporate governance

	ntal sustainability		report outsourced company have decided the layout	the information related to environmental responsible lending information Environmental indices information: electricity consumption, water consumption, vehicle mileage per approved loan value, fuel Litre per LKR 1 Mn loan approved, Fuel Litre Per Loan approved has been provided by Administration department and Transport/technical division.	issued by CA Sri Lanka and (CSE)
Looking towards the future (concept line)		Outsourced company	CEO proposed and outsourced company has agreed		
	Strategic direction	Outsourced company	CEO and outsourced company	Chief manager BDM and corporate plan provided information	
Governance and Risk Management					
	Risk Management (Board sub committees)	Outsourced company		PA to Board Secretary and 2012 report provided	CBSL Corporate Governance directives and the continuing listing requirements under section 7.10 of the listing Rules issued by the Colombo Stock Exchange and Code of Best Practice on Corporate Governance, developed by the Securities and Exchange Commission of Sri Lanka and the CA Sri Lanka
Risk Chart		Outsourced company	Based on 2012 report outsourced	Risk officer and 2012 integrated report	CBSL Corporate Governance directives and the continuing listing requirements under section 7.10

			company have decided the layout		of the listing Rules issued by the Colombo Stock Exchange and Code of Best Practice on Corporate Governance, developed by the Securities and Exchange Commission of Sri Lanka and the CA Sri Lanka
--	--	--	---------------------------------	--	--

Appendix 7: External Interview Questions

External - Number of semi-structured interviews less than 10

- Role and background Information
- Organizational Contextual factors
- Role of external actors in Social and environmental reporting in Sri Lanka
- Motivations to practice social and environmental reporting
- Perception of current Social and environmental reporting in Sri Lanka
- Relationship with other actors
- Role in other networks/organizations
- Current activities undertaking by the organization related to SER
- Future activities intend to take
- Strategies adopted to act as pressure group to the organizations

Appendix 8: Summary of Interviews

Specialist Group	Position	Number	Duration	Data Capture Method	Nature of the Data Collected
Accounting	Chief Financial Officer	8		All recorded	Understand the sustainability reporting context of ABC bank, the production process of the sustainability sections in 2011 and 2012, and the CFO's role in the production of the 2013 sustainability section. Trace the associations of other actors, identify controversies and how controversies have been settled, and identify the information provided to the sustainability section, the level of knowledge and awareness of sustainability reporting, etc.
	Chief Manager: Treasury	1		Recorded	Identify the role of each department in sustainability reporting, the information provided to the sustainability section, and other actors' associations to sustainability reporting, their level of knowledge and awareness of sustainability reporting, etc.
	Senior Manager: Finance	1		Recorded	
Business Development & Marketing	Chief Manager: Business Development & Marketing	2		Recorded	Identify the role of the business development department in the organisation and in sustainability reporting, the Chief Manager's participation in sustainability reporting, and the department's role in sustainability projects; trace the sustainability reporting network, identify the information provided to the sustainability section, and identify other actors' associations to sustainability reporting, the level of knowledge and awareness of sustainability reporting, etc.
	Manager: Public Relations & Publicity	2		Recorded	Identify the production process of the entire sustainability section, other actors' contribution to sustainability reporting, the role of Manager Public Relations & Publicity in sustainability reporting; identify the information provided to the sustainability section, other

					actors' associations to sustainability reporting, the level of knowledge and awareness of sustainability reporting, etc.
Human Resource & Administration Department	Chief Manager: Human Resources	1		Recorded	Identify the role of the HR department in the sustainability of the organisation and in sustainability reporting, and each individual's role in sustainability reporting; identify the information provided to the sustainability section, other actors' associations to sustainability reporting, the level of knowledge and awareness of sustainability reporting, etc.
	HR Executive	1		Recorded	
	HR Training & Development Coordinator	1		Recorded	
Legal Department	Board Secretary	2		Recorded	Identify the role of subcommittees and the corporate governance in ABC bank, and the role of the Board of Directors in sustainability reporting; identify the information provided to the sustainability section, other actors' associations to sustainability reporting, the level of knowledge and awareness of sustainability reporting, etc.
	PA to Company Secretary	1		Recorded	Identify the role of the company secretary and the PA to the company secretary in sustainability reporting; identify the information provided to the sustainability section, other actors' associations to sustainability reporting, the level of knowledge and awareness of sustainability reporting, etc.
Union	President	6		Recorded	Identify the current economic and social background of the organisation, the organisation's reaction to social and economic factors, and the role of the union in the social and economic sustainability of the organisation; identify the controversies within the organisation, other actors' associations to sustainability reporting, the level of knowledge and awareness of sustainability reporting, etc.
	Member of Welfare	1		Recorded	Identify the role of the welfare society in the sustainability section and in welfare practices.

	Society				
Top Management	Chief Executive Officer	3		Recorded	Trace the sustainability section production process and the role of the CEO in sustainability reporting; identify other actors' contributions and associations to sustainability reporting, the information provided to the sustainability section, the level of knowledge and awareness of sustainability reporting, etc.
	Chairperson	1		Recorded	Identify the role of the Chairperson in sustainability reporting and level of knowledge and awareness of sustainability reporting.
IT Department	Chief Information Officer	1		Recorded	Identify the role of IT department in sustainability reporting.
Operational Department	Chief Operating Officer	1			Understand (in an interview with the Chief Operating Officer) sustainability reporting in the organisation to the present date, the role of sustainability in the organisation's operations, the attributes of different actors in the sustainability actor-network.
Credit Department	Chief Manager: Credit	1		Recorded	Identify the loan approval procedures, microfinance operations, the role of the credit department in sustainability reporting; identify the information provided to the sustainability section, other actors' associations to sustainability reporting, the level of knowledge and awareness of sustainability reporting, etc.
	Manager: Credit	1		Recorded	Identify the loan approval procedures, microfinance operations, the role of the credit department in sustainability reporting; identify the information provided to the sustainability section, other actors' associations to sustainability reporting, the level of knowledge and awareness of sustainability reporting, etc.
Internal Audit Department	Chief Internal Auditor	2		Recorded	Identify the internal control system, information flow, the role of the internal audit department in sustainability reporting; identify the information provided to the sustainability section, other actors' associations to sustainability reporting, the level of knowledge and awareness of sustainability reporting, etc.
	Audit Executive	1		Recorded	Identify the internal control system, information flow, the role of the internal audit department in sustainability reporting; identify the information provided to the sustainability section, other actors' associations to sustainability reporting, the level of knowledge and awareness of sustainability reporting, etc.
	Compliance Officer	1		Recorded	Identify the compliance level of ABC bank's regulatory requirements with industry codes; verify the compliance level of the sustainability section; clarify the role of the Compliance Officer in sustainability reporting; identify the information provided to the sustainability section, other actors' associations to sustainability

					reporting, the level of knowledge and awareness of sustainability reporting, etc.
Valuation Department	Manager: Valuation	1		Recorded	Identify the loan-providing process and its relationship to sustainability reporting, the role of the Valuation Department in sustainability reporting; identify the information provided to the sustainability section, other actors' associations to sustainability reporting, the level of knowledge and awareness of sustainability reporting, etc.
Technical Department	Manager: Technical	2		Recorded	Identify the fuel consumption information, branch planning and designing in an environmentally friendly manner; reducing electricity consumption in branches, garbage and paper recycling; identify the role of the technical department in sustainability reporting, the information provided to the sustainability section, other actors' associations to sustainability reporting, the level of knowledge and awareness of sustainability reporting, etc.
Risk Department	Risk Officer	1		Recorded	Identify the risk management and mitigation strategies, the risk monitoring framework, the risk management process and the economic, environmental and social risks of ABC bank, the role of the risk department in sustainability reporting; identify the information provided to the sustainability section, other actors' associations to sustainability reporting, the level of knowledge and awareness of sustainability reporting, etc.
Outsource Company	Director of Business Development	1		Recorded	Identify the production process of the sustainability section, the information obtained from actors involved in the process, each actor's role in the production process and the role of the outsourcing company in sustainability reporting.

Appendix 9: Summary of Public Documents

Type of Secondary Sources	Name of the Organisation	Type of Document	Name of the Document	Nature of the Data Collected
<i>Public Documents</i>	STING Consultancy	LMD magazines	STING Corporate Accountability Index 2010	Sri Lanka organisations' performance in social and environmental reporting over a four-year period.
			STING Corporate Accountability Index 2011	
			STING Corporate Accountability Index 2012	
			STING Corporate Accountability Index 2013	
	AccountAbility	Report	AA1000 Accountability principles and standards	The role of AA1000 standards in social and environmental reporting, and how it shapes and reshapes the sustainability section of ABC bank's integrated reports.
	Global Reporting Initiative	Report	G3.1 GRI guidelines and G4 GRI guidelines	Identify the role of GRI guidelines in social and environmental reporting, and how it shapes and reshapes the sustainability section of ABC bank's integrated reports.
	ACCA	Report	ACCA Report of the Judges 2011 Sustainability Awards in Sri Lanka	Identify the sustainability award winners in 2011 and understand the social and environmental performance of the winners of each category, judges' comments on the performance of the winners, etc.
	Institute of Chartered Accountants Sri Lanka and Colombo Stock Exchange	Reporting guidelines	Code of Best Practice on Corporate Governance in 2008	Identify the role of a code of best practice on the corporate governance of ABC bank and its social and environmental reporting, etc.
Code of Best Practice on Corporate Governance in 2013				
	Environment	Reporting	National Green	The role of the National

	al Authority	guidelines	Reporting system of Sri Lanka	Green Reporting system on ABC bank and its sustainability reporting, etc.
	Central Bank of Sri Lanka	Standards and codes of conduct of the banking and housing industries	Central Bank Reports	Standards and codes of conduct of the banking and housing industries, International Accounting and Financial Reporting Standards, The Universal Declaration of Human Rights (UDHR), Standards and initiatives of the Central Bank have been reviewed to understand their role in ABC bank's sustainability reporting.
	IFRS	International Accounting and Financial Reporting Standards	Reports	Identify the role of international accounting standards towards sustainability and ABC bank's sustainability reporting.
	Ministry of Finance	Standards and initiatives of the ministries	Reports	Identify the government ministries' role in ABC bank's sustainability reporting.
	Ministry of Housing Construction and Common Amenities			
	Urban Development Authority			
	Local Authorities			
	Road Development Authority (RDA)			
	The Central Environment Authority			
	Parliament	The ABC Act	Acts	Identify the ABC bank's regulatory framework.
		The Finance Act		
		The Central Bank of Sri Lanka directives		

		Listing rules of the Colombo Stock Exchange (CSE)		
		Banking Act		
		Companies Act		
		SEC Act		

Appendix 10: Summary of Organisational Documents

Type of Secondary Source	Name of the Organisation	Type of Document	Name of the Document	Nature of the Data Collected	
<i>Organisational Documents</i>	ABC bank website	Internal Documents	ABC Bank Sustainability Policy	Identify the role of the ABC bank's policies in sustainability reporting and its sustainability practices.	
			ABC Bank Stakeholder Engagement/Communication Policy		
			ABC Bank Environment Policy		
			ABC Bank Community Policy		
			Customer Charter		
			ABC Bank Quality Policy		
			ABC Bank Human Resources Policy		
			Staff Code of Conduct		
			Sustainability Governance		
	ABC bank	External Document	CSR/sustainability section 2007	Identify human and non-human actors in the ABC bank's sustainability actor-network and the spokesperson of its actor-network; trace the actors' associations and sustainability practices to understand the extent to which sustainability practices are reflected in the sustainability reports, etc.	
			CSR/Sustainability section 2008		
			Sustainability Report 2009		
			Sustainability Report 2010		
			Integrated Annual Report 2011		
			Integrated Annual Report 2012		
			Integrated Annual Report 2013		
	ABC bank	Internal	mobile banking		Identify the

		Documents	leaflets	internal sustainability practices of the organisation.
			employee performance data	
			collective agreement	
			the resistance of corruption	
			contribution to banks consolidation	
	ABC bank	Internal Reports	Draft sustainability section 2012	Identify how the reports have been shaped reshaped during the production process.
			Draft sustainability section 1 2013	
			Draft sustainability section 2 2013	

Appendix 11: Summary of Mass Media

Type of Secondary Sources	Name of the Publisher	Type of Document	Name of the Document	Nature of the Data Collected	
<i>Mass Media</i>	<i>Ceylon Today (2013)</i>	Newspaper	ABC bags ACCA Sustainability Reporting Award	Identify the ABC bank's recognition and performance in Sustainability reporting over the years.	
	<i>Daily FT (2013)</i>	Newspaper	ABC wins ACCA Sustainability Reporting Award		
	<i>Sunday Observer (2012)</i>	Newspaper	ABC's Sustainability Annual Report		
	<i>Daily FT (2014)</i>	Newspaper	ABC bank wins ADFIAP's Best Annual Report Award		
	CA Sri Lanka	Website	ABC bank wins Bronze Award at Annual Reports Awards		
	<i>Sunday Observer (2014)</i>	Newspaper	ABC bank wins Best Annual Report Award		
	<i>The Island (2012)</i>	Newspaper	Sustainability Reporting Awards 2011		
	<i>Daily News (2013)</i>	Newspaper	ABC celebrates World Habitat Day 2013		Identify the social and environmental practices of the ABC bank.
	<i>Sunday Observer (2010)</i>	Newspaper	ABC Kegalle relocates		
	<i>Sunday Observer (2012)</i>	Newspaper	Low-cost housing finance – an emerging market		
	<i>Daily News (2011)</i>	Newspaper	ABC World Habitat Day awareness walk		

References

- ACCA. "ACCA AND SUSTAINABILITY." from http://www.accaglobal.com/my/en/malaysia_MaSRA/acca-and-sustainability.html.
- Accenture (2013). *The Sustainable Organization: The Chief Financial Officer's Perspective*. London, Accenture.
- Adams, C. A. (2002). "Internal organisational factors influencing corporate social and ethical reporting: Beyond current theorising." *Accounting, Auditing & Accountability Journal* **15**(2): 223-250.
- Adams, C. A. and G. R. Frost (2008). *Integrating sustainability reporting into management practices*. Accounting Forum, Elsevier.
- Adams, C. A. and C. Larrinaga-González (2007). "Engaging with organisations in pursuit of improved sustainability accounting and performance." *Accounting, Auditing & Accountability Journal* **20**(3): 333-355.
- Adams, C. A. and P. McNicholas (2007). "Making a difference: Sustainability reporting, accountability and organisational change." *Accounting, Auditing & Accountability Journal* **20**(3): 382-402.
- Alcadipani, R. and J. Hassard (2010). "Actor-Network Theory, organizations and critique: towards a politics of organizing." *Organization*.
- Alcouffe, S., et al. (2008). "Actor-networks and the diffusion of management accounting innovations: A comparative study." *Management Accounting Research* **19**(1): 1-17.
- Alvesson, M., et al. (2009). *The Oxford handbook of critical management studies*. Vancouver, Oxford University Press.
- Amaratunga, D., et al. (2002). "Quantitative and qualitative research in the built environment: application of "mixed" research approach." *Work study* **51**(1): 17-31.
- Andon, P., et al. (2007). "Accounting change as relational drifting: A field study of experiments with performance measurement." *Management Accounting Research* **18**(2): 273-308.
- Anthonisz, T. and R. Gunewardene (2016). The state of corporate Yahapalanaya. *DailyFT*. Colombo, Sri Lanka, Wijeya Newspapers Ltd.
- Ax, C. and T. Bjørnenak (2007). "Management accounting innovations: origins and diffusion." *Issues in management accounting* **3**: 358-376.
- Bank, H. (2012). *HDFC Integrated Annual Report*. Colombo.
- Bank, H. (2013). *HDFC Integrated Annual Report*. Colombo Sri Lanka
- Bank, H. (2014). *HDFC Integrated Annual Report*. Colombo, HDFC Bank Sri Lanka

- Barter, N. and J. Bebbington (2013). "Actor-network theory: a briefing note and possibilities for social and environmental accounting research." *Social and Environmental Accountability Journal* **33**(1): 33-50.
- Becker, S. D., et al. (2014). "The translation of accrual accounting and budgeting and the reconfiguration of public sector accountants' identities." *Critical Perspectives on Accounting* **25**(4): 324-338.
- Bergström, O. and A. Diedrich (2011). "Exercising social responsibility in downsizing: enrolling and mobilizing actors at a Swedish high-tech company." *Organization studies* **32**(7): 897-919.
- Bloomfield, B. P. and T. Vurdubakis (1999). "The outer limits: monsters, actor networks and the writing of displacement." *Organization* **6**(4): 625-647.
- Bloor, D. (1999). "Anti-latour." *Studies in History and Philosophy of Science Part A* **30**(1): 81-112.
- Boland, R. J. and U. Schultze (1996). "From work to activity: technology and the narrative of progress." *Information technology and changes in organizational work*: 308-324.
- Briers, M. and W. F. Chua (2001). "The role of actor-networks and boundary objects in management accounting change: a field study of an implementation of activity-based costing." *Accounting, organizations and society* **26**(3): 237-269.
- Brown, J. and J. Dillard (2013). "Agonizing over engagement: SEA and the "death of environmentalism" debates." *Critical Perspectives on Accounting* **24**(1): 1-18.
- Brown, L. A. (1981). *Innovation diffusion; a new perspective*. London, Sage Publications.
- Bryman, A. and E. Bell (2011). *Business research methods*. Oxford, Oxford University Press.
- Bryman, A. and E. Bell (2012). *Business research methods 3e*, Oxford university press.
- Bueger, C. (2013). "Actor-Network Theory, Methodology, and International Organization." *International Political Sociology* **7**(3): 338-342.
- Buhr, N. (2002). "A structuration view on the initiation of environmental reports." *Critical Perspectives on Accounting* **13**(1): 17-38.
- Calas, M. B. and L. Smircich (1999). "Past postmodernism? Reflections and tentative directions." *Academy of management review* **24**(4): 649-672.
- Callon, M. (1986). The sociology of an actor-network: The case of the electric vehicle. *Mapping the dynamics of science and technology*, Springer: 19-34.
- Callon, M. (1986). "Some elements of a sociology of translation: Domestication of the scallops and the fishermen of St. Brieuc Bay." *Power, action, and belief: A new sociology of knowledge* **32**: 196-223.

- Callon, M. (1990). "Techno-economic networks and irreversibility [in:] A Sociology of Monsters: Essays on Power, Technology and Domination,(ed.) J." Law, London/New York.
- Callon, M. (1998). "The embeddedness of economic markets in economics." The laws of the markets **1**.
- Callon, M. (1998). The laws of the markets, Blackwell Oxford.
- Callon, M. (1999). "Actor-network theory—the market test." The Sociological Review **47**(S1): 181-195.
- Callon, M. and B. Latour (1981). "Unscrewing the big Leviathan: how actors macro-structure reality and how sociologists help them to do so." Advances in social theory and methodology: Toward an integration of micro-and macro-sociologies: 277-303.
- Callon, M. and B. Latour (1992). "Don't throw the baby out with the bath school! A reply to Collins and Yearley." Science as practice and culture **343**: 368.
- Callon, M. and J. Law (1982). "On interests and their transformation: enrolment and counter-enrolment." Social studies of science **12**(4): 615-625.
- Callon, M. and J. Law (1995). "Agency and the hybrid «Collectif»." The South Atlantic Quarterly **94**(2): 481-507.
- Callon, M. and F. Muniesa (2005). "Peripheral vision economic markets as calculative collective devices." Organization studies **26**(8): 1229-1250.
- Carrington, T. and G. Johed (2007). "The construction of top management as a good steward: A study of Swedish annual general meetings." Accounting, Auditing & Accountability Journal **20**(5): 702-728.
- Casper, M. J. and A. E. Clarke (1998). "Making the Pap Smear into the right tool for the job: Cervical cancer screening in the USA, circa 1940-95." Social studies of science **28**(2): 255-290.
- CBSL (2016). "Financial System Stability." from http://www.cbsl.gov.lk/htm/english/05_fss/f_1.html.
- Cetina, K. K. (1997). "Sociality with objects: Social relations in postsocial knowledge societies." Theory, culture & society **14**(4): 1-30.
- Cheshire, T. (2013). Climate change threat to Sri Lanka. The Guardian. Colombo, Guardian News and Media Limited
- Chia, R. (1996). "The problem of reflexivity in organizational research: Towards a postmodern science of organization." Organization **3**(1): 31-59.
- Chua, W. F. (1995). "Experts, networks and inscriptions in the fabrication of accounting images: a story of the representation of three public hospitals." Accounting, organizations and society **20**(2-3): 111-145.

- Collins, H. and S. Yearly (1992). *Epistemological Chicken*, Pickering, Andrew, *Science as Practice and Culture* pp. 301-326, The University of Chicago Press, Chicago, London.
- Cooper, D. J., et al. (2012). Popularizing a management accounting idea: The case of the balanced scorecard.
- Cordella, A. and M. Shaikh (2006). From epistemology to ontology: Challenging the constructed "truth" of ANT, London School of Economics.
- Crotty, M. (1998). The foundations of social research: Meaning and perspective in the research process, Sage.
- Cuganesan, S. (2008). "Calculating customer intimacy: accounting numbers in a sales and marketing department." Accounting, Auditing & Accountability Journal **21**(1): 78-103.
- DailyFT (2014). HDFC Bank wins ADFIAP's Best Annual Report Award DailyFT. Colombo Sri Lanka Wijeya Newspapers Ltd.
- Daub, C.-H. (2007). "Assessing the quality of sustainability reporting: an alternative methodological approach." Journal of Cleaner Production **15**(1): 75-85.
- Disraeli, B. (2012). *Environmental Protection And Sustainable Development In Sri Lanka*. The Sunday Leader Ratmalana, Sri Lanka, Leader Publications.
- Doolin, B. and A. Lowe (2002). "To reveal is to critique: actor-network theory and critical information systems research." Journal of information technology **17**(2): 69-78.
- Durepos, G. and A. J. Mills (2012). "Actor-network theory, ANTi-history and critical organizational historiography." Organization **19**(6): 703-721.
- EY (2013). How sustainability has expanded the role of the CFO, Ernst & Young Global Limited.
- Ezzamel, M. (1994). "Organizational change and accounting: understanding the budgeting system in its organizational context." Organization studies **15**(2): 213-240.
- Fenwick, T. and R. Edwards (2012). Researching education through actor-network theory. West Sussex, John Wiley & Sons.
- Fombrun, C. J., et al. (2000). "The Reputation QuotientSM: A multi-stakeholder measure of corporate reputation." Journal of Brand Management **7**(4): 241-255.
- Fournier, V. and C. Grey (2000). "At the critical moment: Conditions and prospects for critical management studies." Human relations **53**(1): 7-32.
- Giménez Leal, G., et al. (2003). "Using environmental management systems to increase firms' competitiveness." Corporate Social Responsibility and Environmental Management **10**(2): 101-110.
- Gray, R. (2002). "The social accounting project and Accounting Organizations and Society Privileging engagement, imaginings, new accountings and pragmatism over critique?" Accounting, organizations and society **27**(7): 687-708.

- Gray, R. and R. Laughlin (2012). "It was 20 years ago today: Sgt Pepper, Accounting, Auditing & Accountability Journal, green accounting and the blue meanies." Accounting, Auditing & Accountability Journal **25**(2): 228-255.
- Gray, R., et al. (2009). Some theories for social accounting?: A review essay and a tentative pedagogic categorisation of theorisations around social accounting. Sustainability, environmental performance and disclosures, Emerald Group Publishing Limited: 1-54.
- Gray, R., et al. (1995). "The greening of enterprise: an exploration of the (non) role of environmental accounting and environmental accountants in organizational change." Critical Perspectives on Accounting **6**(3): 211-239.
- GRI (2016). "What is sustainability reporting?" from <https://www.globalreporting.org/information/sustainability-reporting/Pages/default.aspx>.
- Grint, K. and S. Woolgar (1997). *The machine at work: Technology, work and society*, Cambridge: Polity Press.
- Habers, H. (1995). "Book Review: 'We Have Never Been Modern' by Bruno Latour." Science, Technology and Human Values **20**(2): 270-275.
- Hanseth, O. and E. Monteiro (1997). "Inscribing behaviour in information infrastructure standards." Accounting, management and information technologies **7**(4): 183-211.
- Hardy, C., et al. (2001). "Reflexivity in Organization and Management Theory: A Study of the Production of the ResearchSubject'." Human relations **54**(5): 531-560.
- Hassard, J., et al. (2012). Disorganization theory: Explorations in alternative organizational analysis, Routledge.
- Hassard, J. and C. McLean (2004). "Symmetrical absence/symmetrical absurdity: Critical notes on the production of Actor-Network accounts." Journal of management studies **41**(3): 493-519.
- Hassard, J. and J. Wolfram Cox (2013). "Can sociological paradigms still inform organizational analysis? A paradigm model for post-paradigm times." Organization studies **34**(11): 1701-1728.
- Healy, E. and C. Jennifer (2013). 'Driving Sustainability the CFO's role'. Finance Leadership. Ireland Chartered Accountancy Ireland **45**.
- Higgins, C. and C. Larrinaga (2014). "16 Sustainability reporting." Sustainability accounting and accountability: 273.
- Hopkins, M. (2012). The planetary bargain: Corporate social responsibility matters, Routledge.
- IDB (2016). "INTEGRITY AND ACCOUNTABILITY AT THE IDB."
- IIRC (2016). "Integrated reporting." from <http://integratedreporting.org/>.

Ioana, D. and T. Adriana (2013). "New corporate reporting trends. Analysis on the evolution of integrated reporting." Annals of the University of Oradea, Economic Science Series **22**(1): 1221-1228.

Johnson, J. (1988). "Mixing humans and nonhumans together: The sociology of a door-closer." Social problems **35**(3): 298-310.

Jones, T. C. and D. Dugdale (2002). "The ABC bandwagon and the juggernaut of modernity." Accounting, organizations and society **27**(1): 121-163.

Justesen, L. and J. Mouritsen (2011). "Effects of actor-network theory in accounting research." Accounting, Auditing & Accountability Journal **24**(2): 161-193.

Lapsley, I. and E. Wright (2004). "The diffusion of management accounting innovations in the public sector: a research agenda." Management Accounting Research **15**(3): 355-374.

Latour, B. (1987). Science in action: How to follow scientists and engineers through society, Harvard university press.

Latour, B. (1992). Where Are the Missing Masses? The Sociology of a Few Mundane Artefacts', Wiebe E. Bijker & John Law, Shaping Technology, Building Society. Cambridge, MA: MIT Press.

Latour, B. (1993). The pasteurization of France, Harvard University Press.

Latour, B. (1996). "On actor-network theory: A few clarifications." Soziale welt: 369-381.

Latour, B. (1997). "The trouble with actor-network theory". Soziale welt: 369-381.

Latour, B. (1999). "On recalling ANT." The Sociological Review **47**(S1): 15-25.

Latour, B. (2004). Politics of nature: How to Bring the Sciences into Democracy, Harvard University Press.

Latour, B. (2005). Reassembling the social: An introduction to actor-network-theory, Oxford university press.

Latour, B. and S. Woolgar (1979). "Laboratory Life. Beverly Hills." Calif.: Sage.

Law, J. (1987). "On the social explanation of technical change: The case of the Portuguese maritime expansion." Technology and Culture **28**(2): 227-252.

Law, J. (1991). A sociology of monsters: Essays on power, technology and domination, Routledge London.

Law, J. (1992). "Notes on the theory of the actor-network: Ordering, strategy, and heterogeneity." Systems practice **5**(4): 379-393.

Law, J. 1997. Heterogeneities Available: <http://www.lancaster.ac.uk/fass/resources/sociology-online-papers/papers/law-heterogeneities.pdf>.

- Law, J. (2000). *Networks, relations, cyborgs: on the social study of technology*. Centre for Science Studies, Lancaster University.
- Law, J. (2006). "Traduction/trahison: Notes on ANT." Convergencia **13**(42): 47-72.
- Law, J. (2007). Making a mess with method. The Sage Handbook of Social Science Methodology. W. Outhwaite and S. P. Turner. London, Sage.
- Law, J. (2009). "Actor network theory and material semiotics." The new Blackwell companion to social theory **3**: 141-158.
- Law, J. and J. Hassard (1999). Actor network theory and after, Oxford: Blackwell.
- Law, J. and A. Mol (1995). "Notes on materiality and sociality." The Sociological Review **43**(2): 274-294.
- Law, J. and J. Urry (2004). "Enacting the social." Economy and society **33**(3): 390-410.
- Lee, N. and J. Hassard (1999). "Organization unbound: actor-network theory, research strategy and institutional flexibility." Organization **6**(3): 391-404.
- Lee, N. and I. Lings (2008). Doing business research: a guide to theory and practice, Sage.
- Linde, A., et al. (2003). "An actor network theory perspective on IT-projects: a battle of wills." Action in language, organizations and information systems 2003.
- Lowe, A. (2000). "The construction of a network at health Waikato: the "towards clinical budgeting" project." Accounting, Auditing & Accountability Journal **13**(1): 84-114.
- Lowe, A. (2001). "After ANT-An illustrative discussion of the implications for qualitative accounting case research." Accounting, Auditing & Accountability Journal **14**(3): 327-351.
- Lozano, R. (2006). "A tool for a Graphical Assessment of Sustainability in Universities (GASU)." Journal of Cleaner Production **14**(9): 963-972.
- Lozano, R., et al. (2013). "The process of assessing and reporting sustainability at universities: preparing the report of the University of Leeds." Revista Internacional de Tecnología, Sostenibilidad y Humanismo(8): 85-112.
- Madon, S., et al. (2004). "Implementing property tax reforms in Bangalore: an actor-network perspective." Information and Organization **14**(4): 269-295.
- Mähring, M., et al. (2004). "Trojan actor-networks and swift translation: Bringing actor-network theory to IT project escalation studies." Information Technology & People **17**(2): 210-238.
- Massa, L., et al. (2015). "Developing a sustainability report in a small to medium enterprise: process and consequences." Meditari Accountancy Research **23**(1): 62-91.
- Mathews, M. R. (1997). "Twenty-five years of social and environmental accounting research: is there a silver jubilee to celebrate?" Accounting, Auditing & Accountability Journal **10**(4): 481-531.

- McClelland, S. B. (1994). "Training needs assessment data-gathering methods: Part 4, on-site observations." Journal of European Industrial Training **18**(5): 4-7.
- McDonald, L. M. and S. Rundle-Thiele (2008). "Corporate social responsibility and bank customer satisfaction: a research agenda." International Journal of Bank Marketing **26**(3): 170-182.
- Michael, M. (1996). Constructing identities: The social, the nonhuman and change. London, Sage.
- Miller, P. (1997). "The multiplying machine." Accounting, organizations and society **22**(3-4): 355-364.
- Mol, A. (1999). "Ontological politics. A word and some questions." The Sociological Review **47**(S1): 74-89.
- Mol, A. (2002). The body multiple: Ontology in medical practice, Duke University Press.
- Mol, A. (2010). "Actor-network theory: Sensitive terms and enduring tensions." Kölner Zeitschrift für Soziologie und Sozialpsychologie. Sonderheft **50**: 253-269.
- Mulligan, M. and J. Shaw (2007). "What the world can learn from Sri Lanka's post-tsunami experiences'." IJAPS **3**(2): 65-91.
- Nachmias, C. F. and D. Nachmias (1996). Research Methods in the Social Sciences, St. London, Edward Arnold Publishers Ltd xxii, 600,
- Onnrod, S. (1995). "Feminist sociology and methodology: Leaky black boxes in gender/technology relations." The gender-technology relation: Contemporary theory and research: 31.
- Owen, D. (2008). "Chronicles of wasted time? A personal reflection on the current state of, and future prospects for, social and environmental accounting research." Accounting, Auditing & Accountability Journal **21**(2): 240-267.
- Parker, L. (2014). "Constructing a research field: a reflection on the history of social and environmental accounting." Social and Environmental Accountability Journal **34**(2): 87-92.
- Parker, L. D. (2005). "Social and environmental accountability research: A view from the commentary box." Accounting, Auditing & Accountability Journal **18**(6): 842-860.
- Parker, L. D. (2011). Twenty-one years of social and environmental accountability research: A coming of age. Accounting Forum, Elsevier.
- Pels, D. (1996). "The politics of symmetry." Social studies of science **26**(2): 277-304.
- Pipan, T. and B. Czarniawska (2010). "How to construct an actor-network: Management accounting from idea to practice." Critical Perspectives on Accounting **21**(3): 243-251.

- Power, M. (1996). "Making things auditable." Accounting, organizations and society **21**(2-3): 289-315.
- Preston, A. M., et al. (1992). "Fabricating budgets: a study of the production of management budgeting in the National Health Service." Accounting, organizations and society **17**(6): 561-593.
- Prior, F. and A. Argandoña (2009). "Best practices in credit accessibility and corporate social responsibility in financial institutions." Journal of Business Ethics **87**: 251-265.
- Qu, S. Q. and D. J. Cooper (2011). "The role of inscriptions in producing a balanced scorecard." Accounting, organizations and society **36**(6): 344-362.
- Quattrone, P. and T. Hopper (2005). "A 'time-space odyssey': management control systems in two multinational organisations." Accounting, organizations and society **30**(7): 735-764.
- Rachel, J. and S. Woolgar (1995). "The discursive structure of the social-technical divide: the example of information systems development1." The Sociological Review **43**(2): 251-273.
- Reed, M. (1995). The action/structure debate in organizational analysis. Conference on structuration theory and organizations.
- Ritchie, J., et al. (2013). Qualitative research practice: A guide for social science students and researchers. Los Angeles, Sage.
- Robson, K. (1991). "On the arenas of accounting change: the process of translation." Accounting, organizations and society **16**(5-6): 547-570.
- Robson, K. (1992). "Accounting numbers as "inscription": Action at a distance and the development of accounting." Accounting, organizations and society **17**(7): 685-708.
- Rose, J. and M. Jones (2005). "The double dance of agency: a socio-theoretic account of how machines and humans interact." Systems, Signs & Actions **1**(1): 19-37.
- Sarker, S., et al. (2006). "Understanding business process change failure: An actor-network perspective." Journal of management information systems **23**(1): 51-86.
- Saunders, et al. (2012). Research methods for business students. Harlow, Essex Pearson.
- Saunders, M., et al. (2012). Research methods for business students. England, Pearson Prentice Hall.
- Scholtens, B. (2009). "Corporate social responsibility in the international banking industry." Journal of Business Ethics **86**(2): 159-175.
- Skærbæk, P. (2009). "Public sector auditor identities in making efficiency auditable: The National Audit Office of Denmark as independent auditor and modernizer." Accounting, organizations and society **34**(8): 971-987.

- Solomon, J. (2005). Does Social and Environmental reporting nurture trust and stakeholder engagement and reduce risk?
- Solomon, J. and W. Maroun (2012). "Integrated reporting: the influence of King III on social, ethical and environmental reporting."
- Somekh, B. and C. Lewin (2011). Theory and methods in social research. London, Sage.
- Spence, C. and R. Gray (2007). Social and environmental reporting and the business case, Certified Accountants Educational Trust.
- Spence, C., et al. (2010). "Cargo cult science and the death of politics: A critical review of social and environmental accounting research." Critical Perspectives on Accounting **21**(1): 76-89.
- Star, S. L. (1990). "Power, technology and the phenomenology of conventions: on being allergic to onions." The Sociological Review **38**(S1): 26-56.
- STING-Consultants (2016). "Strategic Corporate Responsibility (CR)." from <http://www.stingconsultants.com/services/corporate-responsibility/>.
- Strathern, M. (1996). "Cutting the network." Journal of the Royal Anthropological Institute: 517-535.
- Strong, P. A matter of public concern: from sustainability to integrated reporting, an Australian story. 3rd International Conference on Responsible Leadership.
- Thijssens, T., et al. (2016). "Managing sustainability reporting: many ways to publish exemplary reports." Journal of Cleaner Production **136**: 86-101.
- USDOL (2003). Foreign Labor Trends: Sri Lanka. Federal Publications. Colombo, U.S. Department of Labor Bureau of International Labor Affairs and U.S. Embassy, Colombo.
- Van Zyl, A. S. (2013). "Sustainability and integrated reporting in the South African corporate sector." Journal of Sustainability Management **1**(1): 19.
- Voronina, O. (2007). The Social Life of a Social Report. The Case of Vodafone. 1st Italian CSEAR Conference. Bergamo, Italy, Economia Aziendale 2000 Web@Online Review: 237-251.
- Waelbers, K. and P. Dorstewitz (2014). "Ethics in Actor Networks, or: What Latour Could Learn from Darwin and Dewey." Science and engineering ethics **20**(1): 23-40.
- Wajcman, J. (2000). "Reflections on gender and technology studies: in what state is the art?" Social studies of science **30**(3): 447-464.
- Walsham, G. (1997). Actor-network theory and IS research: current status and future prospects. Information systems and qualitative research, Springer: 466-480.
- Whittle, A. and A. Spicer (2008). "Is actor network theory critique?" Organization studies **29**(4): 611-629.

Wise, J. M. (1997). Exploring technology and social space, Sage Publications.

Woolgar, S. and K. Grint (1997). "The Machine at Work. Technology, Work and Organization." Cambridge: Polity Press. Reform der BA–Aktuell, Managementinfo, Sonderausgabe, Die Reform zügig umsetzen, vom 6: 2003.