



# The emancipatory potential of online reporting

Counter  
accounting

## The case of counter accounting

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### Abstract

**Purpose** – The purpose of this paper is to elaborate upon the notion of counter accounting, to assess the potentiality of online reports for counter accounting and hence for counter accounting's emancipatory potential as online reporting, to assess the extent to which this potential is being realised and to suggest ways forward from a critical perspective.

**Design/methodology/approach** – There are several components to a critical interpretive analysis: critical evaluative analysis, informed to some extent by prior literature in diverse fields; web survey; questionnaire survey; case study.

**Findings** – Web-based counter accounting may be understood as having emancipatory potential, some of which is being realised in practice. Not all the positive potential is, however, being realised as one might hope: things that might properly be done are not always being done. And there are threats to progress in the future.

**Originality/value** – Clarification of a notion of counter accounting incorporating the activity of groups such as pressure groups and NGOs; rare study into practices and opinions in this context through a critical evaluative lens.

**Keywords** Online operations, Pressure groups, Social accounting, Information society, Generation and dissemination of information, Social interaction

**Paper type** Conceptual paper

... virtual realms, of which the web is perhaps the most important, comprise perhaps the greatest social, organizational, and economic challenge – and opportunity – of [recent times] ... (Berthon *et al.*, 2000, p. 267).

As people create technology, so technology creates the world ... (Berthon *et al.*, 2000, p. 276).

This study explores, theoretically and empirically, the potentialities of reporting online – or on the web, net or internet, the terms being used interchangeably in this study[1] – beyond reporting via other media, for what we term “counter accounting”. Counter accounting is here constituted by information and reporting systems employed by

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groups such as campaigners and activists with a view to promoting their causes or countering or challenging the prevailing official and hegemonic position[2]. The latter encompasses notably the substantive stance of governments and (especially large) business concerns and established institutions deemed to be politically aligned thereto. In broad terms, counter accounting has long been around as a matter of principle and practice. It is of note that Jeremy Bentham's project to design the architecture of governance for well-being embraced the promotion of "unofficial publicity" in society, a means to inform the public that challenged official information channels (Gallhofer and Haslam, 2003, chapter two)[3]. Especially given that counter accounting is both a long standing and at least potentially significant idea and practice, a critical exploration of it within the accounting literature is very worthwhile. It can bring attention to counter accounting as accounting and hence promote its critical evaluation in the arenas of accounting research and education, where it currently receives scant attention. This lack of attention is ironic, given the explosion in the social accounting literature post Second World War. Counter accounting has been marginalised in this respect (see, however, Gray, 1980; Gray *et al.*, 1996, e.g. pp. 3, 90-1, studies that in part redress the balance). If some might find problematic that counter accounting is explicitly biased, all accounting is biased in actuality. There is a danger that reports put out by companies that are often labelled corporate propaganda by critics may be held worthy of labels such as accounting/social accounting while counter information systems may not (see Collison, 2003)[4]. In aiming to bring more substantive attention to counter accounting and to help begin to fill what has become something of a lacuna in the accounting literature, we are here more specifically concerned to explore the possibilities of reporting online, beyond reporting via other media, in relation to counter accounting.

Given the web's potential, including *vis-à-vis* the enhancement of the public sphere and democratic functioning (e.g. Frederick, 1993; Fernback, 1997; Kellner, 1999; Moore, 1999; Slevin, 2000; Wilhelm, 2000; Krotoski, 2005), the point of intersection of online reporting and counter accounting is an especially worthy focus of analysis. Notably, both have been positively associated with enhanced democratic functioning. The possibilities for citizens of imagining and practising counter accounting and relatedly engendering progressive change constitute basic integral elements of an effective democracy. Counter accounting is here also ostensibly an emancipatory practice that views positively democratic ways: our vision of emancipatory development, in summary terms as a process along a continuum, while not equating exactly emancipation and democracy, embraces and values very highly democratic principles and practices in seeing, notably, openness, freedom of expression, inclusive and meaningful political participation and informed governance by the populace as substantively positive. The making of a space for democratic development consistent with emancipatory development also requires the challenging and overcoming of problematic governmental and capitalistic structures in the global context (Held, 1997)[5]. More generally, the web helps transform the context: analysis of accounting must properly reflect this. Yet the intersection between online reporting and counter accounting is particularly neglected in the accounting literature, albeit there are studies on online accounting variously pointing to the potentialities, including the potential difficulties of, online reporting for more mainstream accounting[6] and to a more

limited extent what might be termed more mainstream social accounting (acknowledged by Unerman and Bennett, 2004)[7].

We begin with elaboration of a theoretical appreciation of the potentialities of reporting online, beyond reporting via other media, for counter accounting and to better introduce this focus initially reflect upon counter accounting's potentialities in context. We consider the emancipatory potential of counter accounting online, obstacles and threats to the realisation of this potential and how these might be overcome. We then explore the intersection of counter accounting and online reporting in practice, being concerned to explore experiences and the extent to which the potential is realised. A web-site survey provides insights into how groups engaged in counter accounting are using the web. A questionnaire survey provides insights into the practices, plans and opinions of such groups. A case study of one such group, Corporate Watch, provides for a more in-depth appreciation[8]. The findings of the three empirical analyses are combined, being ordered by themes reflective of the aims of our enquiry. Concluding reflections include focus upon good practice and ways forward.

### **The potentialities of online reporting for counter accounting**

Counter accounting's existence *per se* as idea and practice to some extent evidences contradiction and radical potentiality within the socio-political order, the possibility of mobilising counter hegemonic reporting (Gallhofer and Haslam, 2003, chapter four). Nevertheless, counter accounting is mobilised today in a context in which it is clearly not dominant: it faces a struggle against powerful forces that would repress, delimit, displace, resist, undermine and appropriate it. Indeed, in this respect, corporate social reporting may in part be theorised as the appropriation of counter accounting by hegemonic forces, an aspect of what Gallhofer and Haslam (2003, chapter four) denote the corporatisation of social accounting's potential. What impact has the rise of the web and online reporting possibilities had on counter accounting's potential and has this been realised? In what follows, we elaborate positive potentialities of the web as a medium of communication and information that are anticipated to engender or enhance the prospects for progressive and emancipatory socio-political change, relating these to counter accounting more specifically. Next, *vis-à-vis* counter accounting, we elaborate obstacles and threats to the realisation of the web's potential. This theoretical appreciation allows us to more insightfully explore practice, a task to which we then turn.

#### *Positive potentialities of the web: communication and democracy*

As a technology, the internet has opened new pastures of opportunity for those who are not in the seats of established power and wealth to reach out to a global public (Heng and de Moor, 2003, p. 337).

For some, cyberspace promised a new democratic revolution in which public interaction and information sharing would flourish (Dahlberg, 1996, p. 45). Optimists (e.g. Frederick, 1993; Harasim, 1993) see the net as revitalising the public sphere and participatory democracy, effecting a relative displacement of official channels of public discourse, bypassing the hegemonic mass media and providing for freer interaction, towards Habermas' vision of communicative interaction (beyond strategic

communication) and enhanced democracy. For Heng and de Moor (2003), internet use can be oriented towards Habermasian communication. Citizens can develop and share, even across the globe, lines of argument that can help counter hegemonic forces (Habermas, 1989; Dahlgren and Sparks, 1991; Frederick, 1993). For some, the net is non-hierarchical and decentralised: hegemonic forces find censorship difficult (Frederick, 1993; McChesney, 1996; Newhagen and Rafaeli, 1996; Heng and de Moor, 2003). The Net can facilitate political action. Diverse participants in networked organisations can collaborate in and co-ordinate specific political struggles. Grass roots groups can operate as well as collaborate more efficiently using the internet for information retrieval, communication and organisation (Castells, 2001).

Thus, the promise of a new democratic revolution comes partly in the net's very form. For Berthon *et al.* (2000), one of the Net's really significant impacts is that it can change social interaction and enable certain types of community, including in helping modify the fabric of communal practices (Coyne, 1998). The global dimension of this transformation of communities constitutes a positive potentiality. The information age is associated with a reforming of networks of care and changing relationships between the local and global that reflects as well as constitutes the global context (Giddens, 1990; Coyne, 1998). The net facilitates speedy, two-way interaction between potentially many participants (Dahlberg, 1996, p. 49; Castells, 2001). For Masuda (1981, pp. 101-3), Dahlberg (1998, 2001a), Dahlgren (2001), Sparks (2001) and Gimmler (2002), web referenda and surveys help engender participatory democracy. Users committed to democratic engagement may be reflexive and encourage reflexive interaction (see Dahlberg, 2001b). Net users are becoming more representative as access costs fall, although costs of software, hardware, education, time and access to particular sites are high (Dahlberg, 2002; Heng and de Moor, 2003). The net facilitates putting much readily accessible information online, so that people can become more informed, e.g. about central and local government (Dahlberg, 1996, p. 50; Heng and de Moor, 2003). Many communities globally provide public Internet access in places such as schools, hospitals, malls and libraries (Tsagarousianou *et al.*, 1998; Dahlberg, 2002). Through various facilitators, such as site maps, people can find their own ways of ordering and disseminating information (for Castells, 2001, "self-directed networking"). According to some, interactions on the web can be consistent with well-reasoned and justified interaction (Rheingold, 1993; Kolb, 1996; Dahlberg, 2001b).

Some also see the net's many channelled and global character facilitating the mixing of different views – an aid to cultural diversity also seen as consistent with the enhancement of a democratic process (Butler, 1996, p. 30; see also Coyne, 1998, p. 339). Berthon *et al.* (2000, p. 269) refer here to the web as the "ultimate global presence" but suggest that this leads to a greater pronouncement of difference. Calhoun (1995) sees the positive potentiality of this in terms of a universalism respectful of difference. Participants in net interaction may better understand arguments from the other's perspective (see Dahlberg, 2001b). The net may also facilitate avoidance of national censorship laws and the transcending of any particular state's regulation. For instance, sites may be located in the USA to take advantage of that country's freedom of information laws. Another potential aid to participatory democracy is identity blindness, whereby one may escape one's class, gender or other sociological category on the Net (see Coyne, 1998; see also Rheingold, 1993; Dahlberg, 1996)[9].

*Online reporting's positive potentialities and counter accounting*

Many of these points can be interpreted readily for web-based counter accounting and all can be imaginatively interpreted as thus applicable. We can expand upon this, elaborating some technical web potentialities, drawing here also from the accounting literature. Relatively cheap (and quick) web access in respect of web-site construction and usage – the latter relatively easy given standard packages and the possibilities of search facilities – potentially allows a wealth of up-to-date, unofficial, critical and alternative channels of accounting information to compete with the official (see Cooper, 2003, on corporate social reporting). Search facilities, site maps and web-site sections permit various ways of presenting, ordering and practising counter accounting. Much counter accounting can be tidily placed on web sites in easily and speedily accessible form – something enhanced by intelligent usage of web links. This facilitates diverse usage by a broad range of users (see Cooper, 2003; see also Jones and Willis, 2002)[10]. The ability to log users of web sites (and sections thereof) allows those putting out counter reports on the web to get a sense of usage volume, influencing web-site policy (see Adams and Frost, 2004b)[11]. The web site could be used not only to promote causes and counter official views but also to raise funds to sustain activity. Further, the net might engender rapid communicative interaction, stimulated by unofficial information, that would be many-to-many and thus communal (cf. Beattie, 1999, on the internet's potential for corporate reporting).

Referenda and surveys may be conducted on matters disseminated on unofficial web channels. Campaigners can put reports on web sites, which may serve other campaigners and citizens *vis-à-vis* local or global issues[12]. web links may serve campaigners searching for information as well as attract web-site users. Material available online could serve campaigners seeking to mobilise information (see Adams and Frost, 2004b). The net's global reach may facilitate interaction and co-ordination between many with a wide range of views (including views shaped by diverse cultures). The benefits of censorship evasion and identity blindness are replicable in respect of interface with or about counter accounting on the web.

*Threats and obstacles to the realisation of the web's positive potentialities*

Although there are many positive potentialities of the web, reflection upon the net in context suggests threats and obstacles to their realisation (see Lyon, 1988, 1994; Spender, 1995; Stoll, 1995; Dahlberg, 1996). Millions of the world's poor are outside of the so-called global community of the net, while English's dominance on the net excludes many from cyberspace (Dahlberg, 1996; Heng and de Moor, 2003; Unerman and Bennett, 2004). Identity blindness aside, the net may enhance existing class formations and create new ones based on the distribution of communication resources (Lyon, 1988; Schiller, 1995; Dahlberg, 1996, Dahlberg, 2002; Wilhelm, 2000; Unerman and Bennett, 2004). Diversity may be limited to a new bourgeois public sphere (Habermas, 1989). The gap between politically active and inactive may be widening (Garramone *et al.*, 1986; Calabrese and Borchert, 1996; cf. Baudrillard, 1983; Smart, 1992)[13]. The net's content is US dominated and largely disseminated throughout the world's metropolitan centres: if this has positive potential it is also a selective, imperial and colonial globalism (Castells, 2001).

For Dahlberg (1996), the net is a site of political struggle, with the hegemonic forces of the State and big business gaining a dominance that is still entrenched (Heng and



de Moor, 2003). Dahlberg (1996) sees the internet as becoming commodified. Customers gain access to it by paying service providers. After the US government closed its part of the internet in 1995, large corporations took over, with enhanced monopolistic possibilities (Schiller, 1995; Shapiro, 1995; Stallabrass, 1995; McChesney, 1996, 1999; Dahlberg, 2002). Companies have bought up rights to information thus commodified, to be sold for a price (Stallabrass, 1995, pp. 4, 11). If some see the net's commercialisation as consistent with or even enhancing democracy (e.g. Gilder, 1992), or at least having no negative impact on it (e.g. Toffler and Toffler, 1994; Negroponte, 1995), more critical perspectives see threats. As with the mass media generally, these developments suggest displacement of rational-critical deliberation in the public sphere by an instrumental rationality (McChesney, 1999; Barney, 2000; Dahlberg, 2002). Much web material is commercial, reflecting its usage as a place to shop and a source of passive entertainment – as well as reflecting current social problems and decline in the public sphere more generally (Lyon, 1988; Roszak, 1994; Slouka, 1995; Stallabrass, 1995; Stoll, 1995; Winder, 1995; Hutton, 2002)[14] – rather than as a facilitator of participatory democracy. For Dahlberg (1996, p. 53), a “commercial net means that certain types of information and communication (those which are profitable) become privileged over others”. Commercial potential replaces democratic potential[15]. There has been information overload and a swamping of the web with material scarcely engendering a democratic public sphere. Material reflecting hegemonic influence is a dominant web feature. These presences make it difficult to get a particular message to a general audience, consistent with public sphere decline (cf. Keane, 1991; Roszak, 1994)[16]. For some, commercialisation is better than State control. Others see an alignment of big business and the State that may enhance exclusion (Dahlberg, 2002). If censorship and legislation to deny access to particular sites has been rare to date it is not an impossible scenario. Its threat may be significant in stifling discourse (Shapiro, 1995; Dahlberg, 1996, 2002; Newhagen and Rafaeli, 1996; see also Schiller, 1995; McChesney, 1999; Moore, 1999; Heng and de Moor, 2003; Unerman and Bennett, 2004)[17]. As commentators drawing from Foucault (1977) note, there are also far-reaching dangers (including in terms of their potential impact on democracy) of State control through surveillance as well as censorship (Lyon, 1988, 1994; Robins and Webster, 1989; Davies, 1992; Smart, 1992; Poster, 1995; Dahlberg, 1996; Castells, 2001)[18].

Participation encouraged on the net risks being dominated by relatively one-sided problematic biases, dogmatic assertions and overly simplistic representations of issues (Brants *et al.*, 1996; Dahlberg, 1996; Hacker, 1996). The web is a difficult medium for delivering large documents (Adams and Frost, 2004a, b). Interactive web communication discourages second thoughts for some (Heng and de Moor, 2003). Many people have little trust in what is on the web. Partly for this reason, Baudrillard (1983) sees the electronic information age as contributing to an actual withdrawal from active politics by masses of people (cf. Habermas, 1984, 1987).

One can try to overcome the threats and obstacles. Where there is web interaction (and where groups are taking advantage of the possibilities of greater inclusiveness and equality) one may work with well-balanced systems of appropriate technologies and establish rules or terms of discourse that, if policed, can improve interaction quality (Dahlberg, 2001b; Heng and de Moor, 2003). Policing may help exclude from interaction those determined to disturb discussion, something that negatively impacts upon site credibility. Further, efforts can be made to improve the comprehensibility of

information on the web. Attempts can be made to deliberately seek understanding and consensus. Group reports can be produced in a context respectful of “multiple” voices (Heng and de Moor, 2003). For Heng and de Moor (2003), different communication domains must be analysed as there are differential requirements and implementations. One may explicitly promote and encourage the usage of a wider set of material beyond the web – in the absence of this web users do have a tendency not to look beyond it. Perhaps awareness of the costs can encourage a focus on cost management – in addition to costs mentioned earlier, development, maintenance and updating of the web can be costly (see Adams and Frost, 2004a, b). As, often, one cannot guarantee that one is reaching a target audience (Adams and Frost, 2004, b), deliberative attempts to target and monitor usage may make sense. If a transition to Internet and computer-mediated communications may disturbingly impact upon organisational structure (Castells, 2001), awareness of this can shape strategy.

*Online counter accounting: obstacles and threats and ways to overcome them*

Counter accounting, including on the web, in effect struggles against obstacles and threats to the realisation of its emancipatory potential in its context. Again, then, the above possible obstacles and threats may be interpreted in terms of counter accounting. The still relatively limited and privileged access to the web restricts access to counter accountings, excluding important interactions. It may be that concerns about censorship and surveillance – perhaps there is experience thereof – limit what can be put on web sites. It may be that many are taking insufficient advantage of relative autonomy from the state and economic power or this autonomy is variously lessening (see Dahlberg, 2001b). Counter accounting may be relatively marginalised by swamping: efforts to reach large audiences may be displaced by the volume and character of web-based material. Aspects of forms of participation engendered by restrictions associated with going online may be problematic, as noted[19]. Counter accounting activists and users may restrict information search to the web. Cost may be a serious issue. And web usage may engender disturbing consequences such as in terms of impact on organisational structures.

There are ways of trying to overcome these threats and obstacles. If counter accounting groups using the web are aware of its exclusivity, they may take special concern to connect their own web-site interventions to disseminations beyond the Internet, as well as encourage site usage at the free public access points[20]. Counter accounting groups can at least understand regulations in relation to censorship on the web and thus try to operate at their limit in the global context. The counter accounting groups, aiming to expose, promote openness and make visible, have an ambiguous relationship to surveillance. And they are seeking to attract people to their web sites rather than to evade surveillance themselves. Of course, others will watch what counter accounting groups are doing in pursuit of opposing interests. Counter accounting groups can only properly be aware of this and act in accordance with that awareness. In respect of information swamping and the difficulty of reaching an audience, counter accounting groups may put extra effort into attracting audiences to their sites, for instance by promoting the adoption of links to their site, working search engine rules to give their site a higher profile and engaging in other promotional campaigns (e.g. school packs). They may also be especially concerned in this context to target key audiences. Counter accounting groups could give extra attention to the establishment

of democratic participative communication reflecting the complexity of the issues involved. If a group is at least aware of the potential benefits of looking beyond the web, the financial costs involved and organisational issues, it can aim to develop appropriate strategies.

The mobilising of technology such as the Internet, as with accounting, reflects social tensions. Negative, problematic forces do not capture such phenomena absolutely. Intended and envisaged uses can, for instance, be subverted (see Gallhofer and Haslam, 2003, chapter three). Nevertheless, the problematic forces are powerful. In this respect, it is in our view especially interesting to explore the practices, opinions and experiences of those seeking to deploy counter hegemonic forces *vis-à-vis* the net. In what follows, we empirically explore counter accounting in practice in relation to the potential.

### Exploring practice

Evidence was collected from three sources: namely, an in-depth case study of a leading UK counter accounting organisation, an analysis of twenty web sites and a questionnaire based survey sent to one hundred counter accounting groups.

Corporate Watch, an Oxford based not-for-profit research and publishing company, was chosen for our case study[21]. The group was initially set up by anti-road activists in late 1996. Since then the group has expanded its focus to include globalisation, genetic engineering, privatisation, the oil industry, supermarkets and other industry sectors and socially and economically relevant issues. The main target group for the information they provide are activists:

We have worked with and provided information to empower peace campaigners, environmentalists, and trade unionists; large NGOs and small autonomous groups, journalists, MPs, and members of the public ([www.corporatewatch.org.uk](http://www.corporatewatch.org.uk)).

The organisational structure and the funding of Corporate Watch also reflect its overall goals and views regarding corporations:

Over seven years we have transformed a loose association of activists and researchers into a respected professional research and campaigning organisation run effectively as a workers' cooperative. We are currently supported mainly by donations from individuals and those independent trusts and foundations willing to support an organisation such as ours. We do not take money from corporations or the government ([www.corporatewatch.org.uk](http://www.corporatewatch.org.uk)).

The web sites of 20 campaign groups that provide counter information were surveyed. The principal aim of our survey was to gain insights into the usage of the web for counter accounting, thus gaining some sense of the degree to which the internet's potential has been realised in respect of counter accounting.

In choosing our sample, we employed the following criteria:

- The site was run by a group of individuals or an organisation. Blog sites were excluded[22].
- The site was kept updated. Only sites where counter accounting information had been posted during the previous six months were included. This narrowed the focus to groups that appeared to be actively using the web and thus were more likely to be realising its potential.



- The site contained some information about at least some of the activities of particular named commercial companies. While this need not be the main focus of the site, the site had to include some company specific information.

We arrived at our sample by starting off with the web-site of Corporate Watch and following the web links to other campaign groups and organisations. These sites were then investigated, in October and November 2004, to see if they met the criteria and the links they contained were also used to search for other sites. All sites that were found that met these criteria were included in the sample until the sample reached the required 20, when the search was terminated (see Appendix for a list of the sites finally chosen). This approach introduces an element of bias towards sites that are similar in philosophy to Corporate Watch, albeit that many of the web sites examined contained links to a wide variety of different types of other web sites including corporate and government sites. Our concern was, however, to gain insights into whether, and how, the potential of the web was being used by counter accounting groups such as Corporate Watch – it was not to provide a systematic quantitative analysis of various features of web reporting.

A sample size of 20 was chosen reflecting the necessary trade-off between depth and breadth. This was a small enough sample to permit a detailed analysis of site content, while also being of sufficient size to be representative of instances of counter accounting (from our broader awareness of and perusal of other counter accounting sites). For each web site, information was extracted, where provided, using a check list of questions about the group (i.e. starting date, members, funding sources and stated objectives of the group or organisation) and site features (specifically, the types of interactive facilities provided, existence of a privacy policy, use of user logging, provision of search facilities and web links, and the usage of e-mail to disseminate information). We also analysed the content (using a number of different categories including environmental impacts, human rights, animal rights and economic impacts) and form of the reporting (whether in terms of press releases, newsletters or ad hoc reports). Finally, data was also collected on the stated use by the web site of corporate online information sources.

The campaign groups in our sample are all not-for-profit organisations that are mainly financed by membership fees, donations, trusts and fellowships and income from the (mostly) research services that they provide. We imposed no constraints on their specific location (given the global nature of the web) and the organisations we surveyed were located in the UK, the USA, Canada, Germany, The Netherlands, Norway and France[23]. Two of these groups were founded in the late 1980s, one in 1991, eight in the late 1990s, and one in 2002[24].

At the same time a questionnaire survey was used, to gain insights into how campaign groups assess the web and online reporting in counter accounting. In this respect we also sought to explore how they mobilised the web and their reasons for so mobilising it. Given our theoretical concerns, we were particularly interested to seek their views on the following: possible advantages of web reporting, possibilities of democratic engagement via the web, limitations of web-based reporting, use of information from corporate web pages[25], the way in which campaign groups manage their web-sites, including how they encourage the use of these web sites, and, verification of information on their web sites. As we were particularly interested in

individual opinions, the questionnaire, in addition to questions utilising 5 point Likert scale format, encouraged respondents to elaborate their reasons and opinions in their own open-ended narrative.

We decided to use a web-based questionnaire given our research focus and the extensive usage of the web by campaign groups. We e-mailed 100 campaign groups (see Appendix for the sample) with a request to complete the questionnaire[26]. In selecting these sites, two of the criteria used for selecting the web-site sample were once again relevant, namely:

- (1) the site was run by a group or an organisation. Blog sites were excluded; and
- (2) the site contained counter accounting information that had been updated within the last six months.

The criterion requiring the reporting of company specific information, however, was relaxed to now include any counter accounting sites that:

- reported upon and thereby hoped to influence the behaviour of commercial companies, NGOs or Governments.

We employed a similar search routine for choosing this sample, and the search was terminated once 100 suitable sites had been located. Ideally, we wanted and requested two responses from each group: one, from the web master/mistress and one from another group member at least to some extent familiar with policies regarding the web in the context of group campaigns. The response rate was low: 19 usable questionnaires returned from 16 identified campaign groups plus two anonymous responses[27]. The albeit small number of responses received nevertheless do allow glimpses into the way in which at least some campaign groups assess the possibilities of the web and mobilise it for their radical policies.

Responses to the open-ended questions were especially of interest. In order to bring the voices of the groups responding into our analysis, we provide tables that summarise the responses to all of our questions, except a few open ended ones and personal details, in terms of frequency and highlight in our discussion some of the main insights from these tables. Where we deem it appropriate, we bring in the voices of the individual respondents to expand upon the observations from the tables through their specific experiences, opinions and practices. The picture that thus emerges provides insights into the everyday online counter accounting practice of relevance as well as the related opinions of these campaign groups.

#### *Relationships between the web and the objectives of the campaign groups*

The groups in our sample all share the aim of making visible the negative impacts of corporations in relation to issues they are concerned about. Or, as Cokewatch, one of the groups in our sample, put it “to keep an eye” on the corporations focused upon ([www.cokewatch.org](http://www.cokewatch.org)). Many make explicit statements regarding the reasons why they believe such visibility important. For example, Commercial Alert’s mission statement refers to a concern “to keep the commercial culture within its proper sphere, and to prevent it from exploiting children and subverting the higher values of family, community, environmental integrity and democracy” ([www.commercialalert.org/index.php/article\\_id/ About Us](http://www.commercialalert.org/index.php/article_id/About%20Us)). Others appear to have a more all-encompassing agenda for change. For example:

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Corporate Watch strives for a society that is ecologically sustainable, democratic, equitable and non-exploitative. Progress towards such a society may in part be achieved through dismantling the vast economic and political power of corporations and developing ecologically and socially just alternatives to the present economic system ([www.corporatewatch.org.uk](http://www.corporatewatch.org.uk)).

Not only will the specific and differing objectives of the groups impact upon their views of the web and the ways in which they use the web, but the web itself in turn may impact upon and help determine their objectives. For example, the Corporate Watch team felt that the web had encouraged them to focus on more global issues and in this respect to be influenced by diverse ideas from around the globe[28]. For other groups, the web not only influenced their focus and/or their ways of operating, but was a significant determinant of their objectives and even their reason for existence. For example, Envirolink is set up with the objective of contributing to global community building without boundaries by providing a site with the primary objective of linking interested web users with other individuals and groups internationally:

Envirolink is a grassroots online community that unites hundreds of organisations and volunteers around the world with millions of people in more than 150 countries.

At Envirolink we are committed to providing a sustainable society by connecting individuals and organisations through communications technologies. We recognize that our technologies are just tools, and that the solutions to our ecological challenges lie within our communities and their connection to the Earth itself ([www.envirolink.org/about/html](http://www.envirolink.org/about/html)).

#### *Web-site features*

The groups in our sample appear to see the web as enhancing democratic possibilities through the provision of their counter information. This is reflected in how they present information. For example, web-site design reflects these aims:

... you wouldn't want to do the fancy stuff for it because if you look at the web site what is it there for? It's there to communicate information and in this sense usually ... it is documents and that sort of thing ... you don't want to have ... big pictures and graphics and movies ... (Interviewee A).

Many groups use the web to actively engage with others. This engagement can take a variety of forms such as via facilities for users to e-mail the campaign group or other individuals such as politicians, e-mail lists being used to disseminate information and discussion forums. Half of the 20 web-sites surveyed offer information provision via e-mail while, perhaps unsurprisingly, this was even more common amongst the questionnaire respondents (see Table I). E-mail was used to send updates about issues of concern to the particular group, actions of activists, events and jobs as well as briefings. Some groups also use e-mail to send information to journalists (see for example, CorpWatch and Commercial Alert). The importance of journalists and associated publicity is also seen in the case of Corporate Watch, who link their increased hit rate and visibility to "some of the campaigns" they have recently been involved in (Interviewee B). These campaigns had involved many groups and people and attracted significant media attention. They included involvement in the anti-war movement and the GM campaign[29]. From engagement with journalists during their campaigns, Corporate Watch understand that "journalists are familiar with [their] web

	Yes (%)	No (%)	No response (%)
In getting material to use in web reporting do you use the web yourself?	14 (73.7)	4 (21.1)	1 (5.3)
Do you conduct any type of review (internal/external) of your web design and web functioning?	16 (84.2)	2 (10.5)	1 (5.3)
Would you like to do more with the web site but cost prevents this?	12 (63.2)	7 (36.8)	0
Would you like to do more with the web site, but time prevents this?	16 (84.2)	3 (15.8)	0
Would you like to do more with the web site, but expertise prevents this?	6 (31.6)	12 (63.2)	1 (5.3)
Does the web site have interactive facilities (e.g discussion groups)?	8 (42.1)	11 (57.9)	0
Does the web site identify the number of users visiting the site?	8 (42.1)	8 (42.1)	3 (15.8)
Does the web site track individual users? (e.g. what particular parts of the web site they have accessed)	6 (31.6)	11 (57.9)	2 (10.5)
Do you identify from which links people have accessed your site?	9 (47.4)	9 (47.4)	1 (5.3)
Do you identify the frequency of usage of the links that your site provides?	7 (38.9)	10 (52.6)	2 (10.5)
Is some information on the web restricted to particular categories of people, e.g. subscribers?	6 (31.6)	11 (57.9)	2 (10.5)
Do you seek feedback from users?	13 (68.4)	5 (26.3)	1 (5.3)
Are there any discussion groups that you know of on the web that make use of your online material?	8 (42.1)	9 (47.4)	2 (10.5)
Do you monitor or try to improve access via Google or other search engines?	14 (73.7)	2 (10.5)	3 (15.8)
Do you keep an e-mail list of supporters?	18 (97.4)	1 (5.3)	0
Do you communicate to supporters via e-mail to let them know of changes or additions to the web site?	14 (73.4)	5 (26.3)	0
Do you use the e-mail supporters list for other types of promotion?	15 (78.9)	3 (15.8)	1 (5.3)
Do you produce "school packs" or "research guides" to encourage people to do projects using your web site?	7 (36.8)	11 (57.9)	1 (5.3)
Do you attempt to increase the number of sites having a link to your site?	13 (68.4)	5 (26.3)	1 (5.3)
Do you promote your web site in any other way?	13 (68.4)	5 (26.3)	1 (5.3)
Do you seek to verify the disclosures you make online?	11 (57.9)	6 (31.6)	2 (10.5)
Is there an "independent" external auditor or advisor that you could use to verify or validate your reporting online?	3 (15.8)	13 (68.4)	3 (15.8)

**Table I.**  
Your web site

site" (Interviewee D). It also further enhances the group's profile that, for instance, the magazine *New Internationalist* provides a web link to Corporate Watch's web site.

Fourteen of our sample campaign groups and 14 of the questionnaire respondents encourage engagement with their users and offer the facility to send e-mail to the group or its individual members (see Table I). There are various ways in which this is being done. For example, one respondent stated that "there is a link to contacting us on every page, through the community activism forum [and] we irregularly survey people's

attitudes to the site". Respondents also use "online survey, survey in printed newsletter, e-mails" to solicit feedback and "invite comments". One respondent reported to the questionnaire survey reported that "we have an info line on the site and encourage both criticism and enquiries".

There appear to be various reasons why there are less than 100 per cent of the groups offering such feedback. For example, some respondents pointed out that costs (largely staffing) or time make it impossible to offer certain services that they would like to offer. Alternatively, some do not appear to see such feedback as so important. For example, because the Corporate Watch team see themselves as an information provider, unlike some of the sample groups they have barely realised the potential of the web to engage with the users of their site: "Corporate Watch don't encourage feedback ... they don't see it as their role" (Interviewee B). They see themselves as feeding information to other campaign groups and hence into other discussion forums and communicative interactions (thus, issues such as "identity blindness" were not seen as directly relevant to Corporate Watch): "We just put information on ... others can interact and are better at it ... perhaps this is a weakness" (Interviewee D). Nevertheless, the Corporate Watch team do view positively the interactions that these other campaign groups engage in. Some campaign groups, for instance, had "lots of useful message boards" (Interviewee D).

Only a few of the surveyed web sites are explicitly used to boost support for campaigns and to encourage activism amongst visitors to the site. One example is Commercial Alert, who had a web-site section headed "Take Action" to encourage users to send e-mails supporting various campaigns. For example, the "Ban the Sale of Soda and Junk Food in Schools" campaign can be supported by sending e-mails to US senators. The "Stop Outlandish Sale of School Naming Rights" campaign can be supported by sending an e-mail to the Philadelphia School District CEO ([www.commercialalert.org](http://www.commercialalert.org)). In a section called "Students Take Action", Cokewatch elaborate their views to students about what they see as unsafe working conditions, extreme harassment and retaliation faced by workers of the Minute-Maid Juice company, a wholly-owned subsidiary of Coca Cola. They ask students to fill in a questionnaire survey, which aims to establish how many campus cafeterias sell Minute-Maid fruit juices ([www.cokewatch.org/students.html](http://www.cokewatch.org/students.html)). Stakeholder Alliance has model resolutions on its web sites, which can be downloaded, calling for better corporate accountability of universities and local councils.

Similarly, few groups provide interactive facilities on these web sites in the form of discussion forums (see Table I). One of these is the McSpotlight web site with several moderated discussion forums. These "debating rooms" are "a global forum for discussion and debate about McDonald's and all they stand for" ([www.mcspotlight.org/DR/index.shtml](http://www.mcspotlight.org/DR/index.shtml)). In addition to issues concerning McDonald's, some of the ten debating rooms cover "Other Multinationals" and "Capitalism and Alternatives". There is also a discussion forum that is dedicated to feedback about the McSpotlight web site.

Despite sites such as McSpotlight, it appears to still be the case that much of the information flow provided by counter accounting groups is only in one direction, namely from the campaign group to the site visitors. From our web survey, this is one respect in which the web's possibilities of facilitating democratic grassroots engagement has only been realised to a very limited degree. It appears as if the

multiple potential of the web has not yet become an integral part of the online counter accounting of the campaign groups surveyed.

Successful engagement is not only dependent upon the requisite technologies, it also requires the free flow of information. Particularly relevant in the context of the web are search facilities and web links. Both are valuable means of enhancing information accessibility. Thirteen of the surveyed web sites offer search facilities and two also offer the possibility to search the web more generally. Two-thirds of the questionnaire respondents and sixteen of our sample of twenty sites provide web links. Most of these links are to web sites of groups that pursue similar goals and objectives. Web links can thus contribute to creating a more global movement that is critical of corporate behaviour and activities. Many of the surveyed sites also offer links to web sites of governments, EU institutions and corporations. Information obtainable from such web sites arguably helps to buttress the counter information provided. Checking out the official web sites of the companies that are the focus of the online counter reporting may have a powerful effect in this respect. If users access these company web sites via the web site of a group engaged in providing counter information, they will likely adopt a way of reading these reports that is influenced by the values and objectives of counter reporting. In other words, a counter-hegemonic reading of these official company web sites is facilitated. This may shatter the aura of hegemonic accounting information and unleash an emancipatory dimension of mainstream accounting information (cf. Gallhofer and Haslam, 1991, 2003, 2006).

In the context of attempting to reach a broader audience and creating more visibility for their counter information, web links are particularly important for Corporate Watch (Interviewee C). Web links are used here as a means of creating (or reconstituting) a community of like-minded people, bringing them together across geographical borders and facilitating speedy and wide-ranging information dissemination, co-ordination and action. Indeed, some web sites such as Envirolink and Corporate Governance, in effect create an online library through their links. Using the web today, you can “get into a lot of stuff quickly” and the web “makes it faster to inform” (Interviewee A). Such perception “contrasts markedly” with experiences of campaign groups even in the late 1990s, as a team member of Corporate Watch, previously involved with other campaign groups pointed out (Interviewee B). That interviewee remembers that in the late 1990s one of the campaign groups only had “one computer and it used to crash all the time”. In contrast to these experiences, the web for Corporate Watch as with many other campaign groups is now the major medium for the dissemination of counter accounting information.

Another example of how the interrelationship between counter accounting and the web further facilitates counter accounting’s potential as an emancipatory force is Corporate Watch’s usage of relevant web links in their company profiles. In these profiles, web links are now used to provide further information on issues that are addressed in summary form in the report. The following example that is taken from the company profile of News Corporation[30] illustrates this usage of web links:

*Industry area*

Describes itself as “constellation of media businesses”. These include the production and distribution of motion pictures and television programming; television, satellite and cable broadcasting; the publication of newspapers, magazines and books; the production and



distribution of promotional and advertising products and services; and the development of digital broadcasting. News Corporation also has a few miscellaneous interests, including a few major sports teams.

For a full list see: [www.cjr.org/tools/ownerss/newscorp.asp](http://www.cjr.org/tools/ownerss/newscorp.asp)

The “list” referred to in the above is on the web site of the *Columbia Journalism Review* (CJR) and under the heading “Who Owns What. News Corporation” provides a list of companies, i.e. individual newspapers, television stations, magazines and publishers that are part of the group. In addition, in the company profile there are also links to other sites that give more detailed insights into the history of the company (for example, CJR’s News Corp. Corporate Timeline). Links to newspaper articles in the mainstream financial as well as the more critical press provide further information about and elaboration upon the issues addressed by Corporate Watch in the company profile. There are also links to other campaign groups that have critically reflected upon News Corporation’s practices such as a link to the web site of the Association of Accountancy and Business Affairs and their publication “No Accounting for Tax Havens” that also features News Corporation[31]. Corporate Watch also use web links to allow its readers to get up-to-date information about the company’s performance. The share value, for example, of News Corporation shares is given through a link to the New York Stock Exchange (NYSE) and the Australian Stock Exchange (ASX)[32]. The web links here further enhance the radical possibilities of Corporate Watch’s counter information. The ability to provide further evidence and information on issues addressed in counter accounting texts through using web links constitutes one of the great possibilities of the interaction between counter accounting and the web for counter hegemonic activities.

Questionnaire respondents pointed to various strategies to increase the number of web links, such as, “contacting them [i.e. other campaign groups] . . . using a [member of staff] to keep track of popular sites in the field”, sending “e-mails asking for link exchange” with “friendly sites” and “allow other campaign groups to put links”. The following comment from a respondent to the questionnaire indicates that campaign groups can be very successful in establishing web links:

In the past two years we’ve not invited other sites specifically to link – usually they post our link and ask us to reciprocate. With well over a thousand individual links from other sites we feel we are doing satisfactorily at present.

A member of the Corporate Watch team also refers to the importance of web links in the context of search engines and explains their role in the context of the Google ranking system:

Google searches not even the whole Web . . . about two thirds of the Web . . . and your ranking in Google depends on several things: one of them is how linked you are to other Web pages . . . if you got a page up and lots of people linked to it and it gets lots of hits then you are ranked higher in Google . . . (Interviewee A).

Corporate Watch especially stress the role of search engines in reaching a wide audience:

We can tell where they [users of the web site] are coming from if they are clicking through. So you can tell most of them come from Google. A lot have come from search

engines. You can see what the search terms are they have been typing in ... that is interesting (Interviewee A).

The opportunistic nature of some of these searches is also illustrated by Corporate Watch:

I know that a lot of the supermarket reports we've got on ... are bringing people in ... quite interesting you might get – that is just a speculation about who is clicking through – you might get consumers from Sainsburys typing in Sainsburys ... and it brings up information [including Corporate Watch's web site] (Interviewee A).

The importance of Google is also evident from the questionnaire respondents, with fourteen stating that they monitor or try to improve access via Google (see Table I). For example, as one respondent put it: "Copy will be tailored to try to improve rankings in Google". There is enthusiasm for the possibilities that Google offers:

Absolutely. We use Google almost exclusively and virtually every day, both for new data and to check the priority given to our own (again given that this is quite an important exercise in self-affirmation).

To increase hit rates, attempts are made to "try to make the site as search-engine-friendly as possible" and to use "Google toolbar and search engine optimisation".

Corporate Watch are using their understanding of the mechanics of the Google ranking system to further increase their visibility through the usage of meta tags:

Meta tags are things that you can embed in pages on your web site and they are like keywords. You can enter keywords so that if one is searching in Google you have got a keyword in there ... (Interviewee A).

They are not alone in this, although questionnaire respondents' lack of resources does not always allow full usage: "When I've time I use META tags and encourage others to link to my site."

There is far less interest in actually logging users. Only two out of our sample of sites explicitly state that they engage in some form of user logging (e.g. via tcp/ip addresses). However, this may be rather misleading as web sites need not disclose that they do this. Responses to the questionnaire indicate that user logging is only done by about half of the campaign groups, as is keeping a record of the number of people visiting the web site (see Table I). For one respondent, identifying from which links people assess the web site allows one to "determine which marketing approaches are most likely to work in the future". A few of the respondents have provided information about the number of people visiting their web sites and the use they make of this information. For example: "70,000 unique users. Allows us to track which areas are most popular" and "what pages people are looking at/not looking at". One respondent reported:

I get access logs but don't publish the figures (as per a counter). There's hundreds of visits (different users) per day but a substantial part of this is search engines.

Another respondent explained:

Last month's stats showed around 800 daily visitors but we rate access to pages as more important. We use this information to boost our own confidence (!) and in applying for funds. We don't post the information on the site itself.

One respondent also pointed out that the number of site visits “fluctuates depending on timing of events”.

Corporate Watch also illustrate the importance of logging web use. They are able to monitor what pages are read and downloaded and from which IP, web pages and search engines. Their main concern in this respect is to check that information on the web is being used (Interviewee B). The web statistics indicated that the supermarkets campaign “was especially successful in terms of attracting people to the site” (Interviewee B). After a TV appearance of a Corporate Watch team member a few years ago, the group was able to witness “a substantial increase in the number of people visiting their web site” (Interviewee B).

Corporate Watch also takes into account “how many new or up-dated pages a site has – this gets a higher score” (Interviewee A). This illustrates that web facilities, such as search engines, have no necessary class belongingness and that they can be mobilised by counter hegemonic groups. Corporate Watch, who extensively make use of these facilities, therefore see the structure of the web and Google as substantively “anti-hierarchical” and as playing an important role in the dissemination of their counter accounting information (Interviewee B). In this respect the Corporate Watch team did feel that the web was changing politics. More and more people had a web connection and more might thus “type in a topic from the News into the search engine” – thus, managing the site well was an opportunity for Corporate Watch to get a message across (Interviewee C).

Other ways of creating visibility of web sites used by questionnaire respondents included: “Search engine advertising, e-mail signatures, print publications, stickers, posters, campaign material, in the press, URLs in e-mail signatures and all over the printed newsletter”. One respondent elaborated upon their attempt to advertise their web site:

We produce an annual report, both posted on the site and available in hard copy which we will send out to interested parties. Our editors attend many conferences, gatherings, etc. and often notify others about the site.

In a TV interview, the interviewee from Corporate Watch was positioned in front of a board “with Corporate Watch’s web-site address on it” (Interviewee D). Other promotional activities engaged in included conference and related stalls, workshops and festivals, where the web-site details are always on show. Another campaign group instead “went on a 30-day tour earlier this year, we do stalls at gigs/festivals/parties/in the street”.

Attempts to increase the visibility of the web sites do not mean that the campaign groups ignore the possibilities of alternative non-web based media, including getting access to these via the web. Four of the sample also provide the facility whereby certain products can be bought. Ethical Consumer, for example, offer subscription to their *Ethical Consumer* magazine and their Corporate Critic database of over 15,000 companies, which is designed to “help people to take environmental and social issues into account in the market place” ([www.corporatecritic.org/login/welcome.aspx](http://www.corporatecritic.org/login/welcome.aspx)). Stakeholder Alliance offer a tool kit for social activists, which includes support “with strategies and practical advice” ([www.stakeholderalliance.org/toolkitcontents.html](http://www.stakeholderalliance.org/toolkitcontents.html)). McSpotlight instead offer merchandise (e.g. T-shirts, posters, badges and stickers) to increase the funds available for their campaigns ([www.mcspotlight.org/money/index](http://www.mcspotlight.org/money/index)).

html). Eight of our sample campaign groups mobilise their web sites for attracting donations – for many an important source of funding. Two provide membership forms online.

We would like to end our discussion of web-site features with the following citation, which gives insights into how one campaign group sees its future in terms of the development of counter reporting on the web:

This is my opinion (other editors may differ): we have to guard against our web site being seen as an end in itself.

Those who need us, and use our services, are mainly campaigners who employ a variety of other methods to communicate and organise. I think we're conscious that there are thousands of people requiring this information who don't have internet access and we certainly don't have the means to bring them online ourselves. I would like to see a publishing programme (e.g. quarterly journal) drawing from our postings but again we don't have the capacity to organise this ourselves. We are also very aware that, even where communities have some access to electronic communication, since most of our articles are in English, non-English readers can't benefit. As of August we have a bilingual (Spanish/English) editor. It would be good to employ a Chinese editor too. Meanwhile, though on a small scale, some of our material is translated (or will be) into bahasa Indonesian. Other possibilities would be Portuguese and Russian – but this is looking way ahead (Interviewee B).

#### *Perceived pros and cons of the web*

Most of the sites surveyed are primarily concerned with the dissemination of information that could, given sufficient resources, be made available in a similar format in print. Thus, while they embrace particular features of the web, the web is treated to a significant extent as a replacement of, and an improved form, of the traditional print medium. For example:

One of the main thrusts of Essential Information's work is assembling and disseminating information in unique ways – through publishing books, reports and magazines, via the Internet, and through conferences and seminars ([www.essential.org/aboutessential.pdf](http://www.essential.org/aboutessential.pdf)).

While viewing the web as an alternative to print media may limit its potential, the advantages of the web to counter accounting groups that take this perspective are still considerable. The web is generally far more accessible than alternatives. For example, Corporate Watch put a lot of effort into enhancing accessibility at the design stage and the team valued the web's accessibility:

... it's very easily accessible. It's only a few clicks to get to the raw data and on the front page [of the web site] there is news which is regularly updated. So information is going to be as accessible as possible ... it needs to be neatly marked and partitioned ... into areas ... (Interviewee A).

It is of note that much of the work that Corporate Watch engages in is similar to that of other campaign groups that have engaged in counter accounting. There are especially strong affinities between Corporate Watch's "Company Profiles"[33] and the "Anti Reports" produced by Counter Information Services in the 1970s (Gallhofer and Haslam, 2003, chapter four). Both reports are instances of a counter reporting that is concerned to expose especially unethical and exploitative practices of companies and to provide a critique of capitalistic practices. But these reports significantly differ in

terms of their potential audience: Counter Information Services substantially only reached a relatively small and mostly local, i.e. British, audience, because its Anti Reports were only available in printed form. Apart from free access in libraries, readers had to pay for their copy of the report. In contrast, Corporate Watch's company profiles in general can be accessed globally and free of charge and speedily given access to the web in the first place (restrictions to access are discussed below). Corporate Watch's web site is very successful with "approximately 60,000 visitors" in August 2004 (Interviewee D). This contrasts favourably with the approximately 200 subscribers to its printed newsletter (and the 1,000 on the e-mail list). Members of the group thus see the web as "a powerful communicator, faster and cheaper" (Interviewee D)[34]. Looking to the future, the web is seen to be even more important: "In ten years time the key will be access to the web" (Interviewee B).

In terms of the advantages of the web (see Table II), as anticipated, respondents rate highly the ability to reach a domestic as well as international audience quickly, cheaply (including in terms of being environmentally friendly) and easily and the facility that information is accessible to users at all times. They also see the web's interactive abilities as providing an important advantage – as to some extent its facility for co-ordinating activities. One advantage of the web that has been especially highlighted

How important to you are the following possible advantages of web reporting?	Mean	Median	% in agreement
The ability to reach your audience very cheaply	4.63	5	100
The ability to attract a new domestic audience easily	4.32	4	84
The ability to reach your audience very quickly	4.32	4	84
That it is environmentally friendly	4.26	5	74
The ability to reach a new domestic audience	4.00	4	100
The ability to attract a new international audience easily	3.95	4	63
That it is accessible to users at all times	3.95	5	68
That it allows for the easy archiving of historical materials, so making them more accessible to users	3.74	4	53
That it allows you to report using sites based anywhere in the world, thus allowing you to evade national censorship laws	3.63	4	74
The ability to reach a large international audience	3.63	4	74
That it facilitates co-ordination of activity nationally and internationally	3.63	4	58
The ability to obtain feedback from web site readers via e-mail or other means	3.63	4	47
That the search engines facilitate multiple types of usage	3.42	4	58
The ability to make use of web links beyond publicising other organizations' web links	3.42	3	42
That it allows paper-based reports to be kept short with the web giving more detail	3.37	4	58
The ability to allow interaction between site users by discussion boards or other means	3.28	3.5	50
The ability to publicise other organizations via web links	3.26	3	42
That one need not pre-specify the audience	3.05	3	37
The ability to use it as a means of obtaining donations for your organisation	3.00	3	37

**Table II.**  
Reasons for using the web (from 1 "not at all" to 5 "very important")

in the academic literature, namely the possibility of evading national censorship laws, has not been deemed an important advantage by our respondents. This may suggest that the groups do not need or desire to take advantage of such possibilities. Or, it may mean that some groups are overly constraining what they put on the web as compared with what is possible. One respondent pointed to another advantage of the web that we had not especially mentioned in our questionnaire: "The advantage of letting people come across you quite by accident as well"[35]. Other responses to potential reasons for using the web in Table II were not especially orientated in one direction or another. This suggests that some groups might at least have food for thought in terms of realising the positive potential of the web.

In terms of the possibilities of democratic engagement facilitated by the web (see Table III), our respondents did tend to see the web as having the potential to bring about a democratic revolution in the future. They valued particularly highly that the web encourages the airing and dissemination of diverse views from around the world including views that are not currently heard in the mainstream media. They also believe that the web allows campaign groups to attract more support and interest than possible using alternative media. Relatedly, the opinion is held that the web has made it easier to disseminate alternative and critical reports of companies.

At the same time, there is awareness that web sites are increasingly monitored by commercial profit making organisations seeking to take active steps to stifle opposition, thus restricting the dissemination of alternative viewpoints. There is little agreement with the view that it is difficult for campaign groups to get their message across because the web is swamped by material that is "non-sense" or supportive of current government regimes. Similarly, there is little agreement with the view that it is difficult to get the message across because any information put out on the web is regarded as dubious. The picture that one may suggest is emerging from our broad summary of Table III is also reflected in the following comment from one of our respondents:

So much is speculative here. We may fear the worst but have faith in the best. As optimists, I believe most of our members believe that by actively participating in democratic networks and using open-source software ultimately data dictatorship by government, and profit permeation by corporates will be subverted if not totally overcome (that awaits various forms of revolution to which the internet can only be a tool)[36].

Regarding the limitations of the web (see Table IV), our respondents see as the main issue here access to the internet. Although there is now free web access available in public libraries and "through various urban regeneration schemes" (Interviewee B) it seems to be the case that looked at globally, it is the "comfortable middle classes" who have easy access to the web (Interviewee C). There is, for example, a marked difference in terms of access in the West compared to that in the South: differences in the advancement of technology "can make access in some parts of the world very slow and cumbersome" (Interviewee D). Further, it was acknowledged that: "English is such a key language on the web but this excludes others" (Interviewee C). Nevertheless, the web was still considered to be a very good way of getting information speedily around the world, the costs were coming down and there were attempts to enhance public provision – the web was "already beginning to realise its potential" and "... is doing more to make more accessible" (Interviewee B). One might, suggested one interviewee (C), get the comfortable middle classes radicalised too".



Please indicate level of agreement with the following statements	Mean	Median	% in agreement
The web has made it easier to disseminate alternative and critical reports of companies	4.42	5	84
The web encourages the airing and dissemination of diverse views from around the world including views that are not currently heard in the mainstream media	4.37	4	95
The web allows campaign groups to attract more support and interest than possible using alternative media	4.26	4	95
Web sites are increasingly monitored by commercial profit-making organizations seeking to take active steps to stifle opposition, thus restricting the dissemination of alternative viewpoints	3.68	4	53
Whilst not yet doing so, the web has the potential to bring about a "democratic revolution" in the future	3.47	3	47
Web sites are likely to be increasingly censored by national governments in the future	3.44	3	39
The web privileges certain groups in society, further enhancing class formations based upon the distribution of information and communication resources	3.42	4	53
Web sites are currently increasingly censored by national governments	3.16	3	47
The web is currently bringing about a "democratic revolution"	3.16	3	32
The web discriminates against particular groups in society	3.11	3	37
Web sites are likely to be increasingly monitored by commercial profit-making organizations seeking to take active steps to stifle opposition in the future, thus further restricting the dissemination of alternative viewpoints	3.00	3	37
Web hosts are currently increasingly owned by commercial organisations, restricting access for putting on a web site and updating it	2.95	3	32
The web encourages campaign groups to focus more upon global issues than they would otherwise	2.84	3	26
Web hosts are likely to be increasingly owned by commercial organizations in the future, further restricting access for putting on a web site and updating it	2.79	3	21
The web is swamped by nonsense, making it difficult to get the message across	2.58	2	11
The web encourages organizations to sensationalize their message	2.42	2	11
Any information put out on the web is regarded as dubious, making it difficult to get the message across	2.26	2	5
The web is swamped by material supportive of current government regimes, making it difficult to get the message across	2.21	2	11

**Note:** % in agreement indicates the number of respondents who selected 4 or 5 on the Likert scale

**Table III.**  
Possibilities for  
democratic engagement  
(from 1 "not at all" to 5  
"very important")

AAAJ  
19,5

702

**Table IV.**  
Limitations of web reporting (from 1 “not at all” to 5 “very important”)

Please indicate level of agreement with the following statements	Mean	Median	% indicating agreement
Not everyone can access the internet, so many are not reached by the message that one is trying to put out	3.74	4	68
The web is OK for “bite size” information but not for anything that requires long or complex analysis	3.26	3	37
Web sites are expensive to run when you take into account development, maintenance and updating costs	3.11	3	21
Users tend to spend too much time researching the web and neglecting other forms of research such as library work	3.00	3	32
On the web it is not easy to target a specific audience, so it is difficult to know whether you have got a message through to those you wanted to	2.74	2	26
There is no centralised command structure in web campaigns and that is a problem	2.11	2	11

**Note:** % in agreement indicates the number of respondents who selected 4 or 5 on the Likert scale

Respondents do not see a lack of centralised command in web campaigns as a problem and thus a limitation of web reporting, although it has been identified as such in the literature. Neither do they perceive as a limitation of the web that it is not easy to target a specific audience and to thus easily know whether a message has got through to those intended, although there is no way of checking who the users of its web site are:

We can get them as far as getting their IP, a postal address, it’s a technological thing. It doesn’t give you any geographical information, any life style or economics information. It’s purely like a PO box ... (Interviewee A).

Or:

... we get about 60,000 visits a month and my feeling is that a lot of those are academics and students ... but the actual reason for the site is to provide information for campaigners ... we cannot really see who is getting the information and what they are doing with the information ... (Interviewee A)[37].

A major constraint faced by most respondents, however, is a “lack of resources”. Corporate Watch provide some indication of where extra resources would be spent. Ideally, they would like to employ somebody who promotes their web site, develops strategies for outreach and engages with the press. The team also thought it would be interesting to explore innovative ways of promoting their web site, such as “working with schools and further developing their web site so as to reach different audiences” (for example, through a web site designed especially for schools) (Interviewee B).

While one interviewee pointed out that in his view some radical groups have benefited significantly from the presence of the web, the web medium was not the be all and end all: “... there is lots of stuff that goes beyond the web” (Interviewee A). In respect of commercialisation, there was agreement that it is difficult to get a message through to a new audience with all the material on the web and the character of that

material. Further: “The web-site space needs to be bought but this is not currently a major issue . . . but there are threats” (Interviewee A). A related problem here, for one interviewee, was the number of unwanted e-mails coming into the system, wasting valuable time: “One problem with the e-mail is that you get spam to hell!” (Interviewee B). Regarding state regulation of material on the web, one interviewee pointed out that the web site could be located so as to take advantage of liberal nation state laws but “if you are insufficiently accurate with reporting you can still be in trouble” (Interviewee B).

Relatedly, because so much information is now available on the web there is less of a perceived need to engage with the workforce of companies. This is a marked difference with earlier campaign groups that went out to the factories to get information from the workers (see, for example, Counter Information Services, Gallhofer and Haslam, 2003). The Corporate Watch team did accept that it was “easy to assume that everything is online” so there was a need to struggle to improve or broaden access and work round the limited access in the global context (Interviewee C). One interviewee noted: “Things are better now on the web . . . but it could make you lazy” (Interviewee D). This could be seen as one of the negative developments engendered by the web.

#### *Further insights into the content and form of counter accounting on the web*

To support our analysis so far, we can summarise more of the detail of the various forms of counter accounting on our sample web sites and, second offer an analysis of its content. The forms of counter accounting provided range from journals, magazines, newsletters, project reports and reports on companies to press releases, news items and briefings. Many of these are available in pdf and/or html format with clickable links to sections of the document itself or to other documents. Most of the information provided falls into the broad category of social, including environmental, accounting with a radical orientation. The counter accountings on the web of the groups we have surveyed all aim to expose the practices of companies in various sectors and what they see as the image of the “good citizen” that they take to be carefully engineered and presented by these companies[38]. From Table V, respondents use corporate information – especially concerning environmental impact, products, financial performance, corporate governance and labour relations – in their counter accounting. Respondents written answers further detail areas of interest to them: “corporate social responsibility issues, “indigenous people’s rights, “general activity” and “political activities” of companies, “location of operations” and “social impact”. At the same time, one respondent pointed out that “all information from corporations is treated sceptically, confirming the thrust of the critical assessment of such communications. Most respondents use corporate information strategically to further their campaign aims. For one respondent, information on the “product range of companies subject to boycott, political activities, location of activities and social impact” are therefore especially useful to them. Campaign groups thus contrast in their own online counter reporting such corporate information with other corporate information so as to expose it. Further, they use such corporate information to substantiate their own campaign claims. One respondent added: “We obtain a company’s environmental policy and judge it on various criteria, e.g. failure to respond to our organisation’s request, no set targets or time frames”.

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**Table V.**  
Use of corporate  
information

	Yes	No
<i>Do you get material for your web reporting from corporate web pages (e.g. corporate annual reports)?</i>	17	2
<i>If no, is this because:</i>	No	% of No
it is irrelevant to your activities	2	100
you do not trust the information companies give	0	0
you do not have the expertise required to use this information?	0	0
<i>If yes, do you use information reported by companies on:</i>	No	% of Yes
environmental impacts	13	76.5
products	10	58.8
financial performance	12	70.6
corporate governance (e.g. owners, directors)	12	70.6
labour relations	11	64.7
other?	10	58.8
<i>If yes, do you:</i>		
report such corporate information without comment	4	23.5
strategically use such corporate information to further the aims and objectives of your campaign group/organization	11	64.7
contrast such corporate information with other information about the company so as to expose the company	13	76.5
use such corporate information to substantiate claims in campaigns?	12	70.6

Aside from using the web as a means for disseminating information, Corporate Watch extensively use it as a source of information for their own research. In this context, they use the web sites of the corporations they critique – especially as these sites contain, amongst other things, accounting information that can be used in counter reports. Such information includes, for example: “sales of armaments, profits made and corporate strategies” (Interviewee B). According to one member of the Corporate Watch team, mainstream accounting here is seen as providing “facts”. Depending on context, he suggested, they are not “objective” and can be interpreted as “good or bad” (Interviewee B)[39]. The same team member expressed awareness of “epistemological issues” explicitly in the interview, indicating his own subjectivist bias. It is possible that an apparent objectivism is being used rhetorically. The way in which Corporate Watch and other campaign groups are mobilising mainstream accounting points to the realisation of the emancipatory possibilities thereof. This type of re-interpretation and mobilisation is not new[40]. What is, however, new today is the wealth of web-based information available for such critique. Especially recently, with the increased concern about governance and a related desire of companies to represent themselves as “good corporate citizens, the accounting provided by companies that is available goes beyond the financial and also includes social and environmental information. Corporate Watch, in addition to using mainstream accounting, also extensively use Corporate Social Reporting (CSR) for their critique. They believe that the voluntary CSR can actually undermine companies and not just, as they believe is intended, help in positive image creation. For example, Corporate Watch check the information in Corporate Social Reports against other sources. This can highlight notable “discrepancies” that can be

included in counter accounting (Interviewee B). The long-established strategy of contrasting what companies do with what they in effect hold themselves out as doing is played out today mainly on the web. Corporate Watch also use the web for research to reduce their costs. Before the web, one interviewee noted, campaign groups tended to buy more magazines. They find the Indymedia and Schnevs activist group sites especially helpful for their research and “fast and cheap” (Interviewee B).

In terms of managing their own web sites (see Table I), 16 campaign groups conduct reviews (internal/external) of their web design and web functioning. Regarding information verification, eleven groups seek to formally verify their on-line disclosures. Three also access an “independent” external auditor or advisor to verify their online reporting. One respondent explained:

Most of the information has already been posted elsewhere (even if simultaneously) and come from bona fide organisations whose credentials and reliability we have already verified. Occasionally we get “exclusive” material but hopefully our editorial process weans out those which might be scams, or the work of agents provocateurs. Where in doubt we won’t post.

In respect of worrying about the reputation of internet disclosure, the Corporate Watch team were not unduly concerned. They had no external audit of the information they put out because they were confident about the processes involved in putting material on the web: “You look at the people who are doing it. If you use good sources you will get a reputation” (Interviewee B). For one interviewee:

I do not think that we have had the reaction that the stuff we put out on the web is dodgy . . . We are very concerned to verify sources and back-up statements as much as possible (Interviewee D).

Corporate Watch also have about seven or eight people as an advisory group who are typically involved in a number of campaigns and campaign groups and experienced in using the web for campaigns (Interviewee B). Another significant management issue is the deciding of what to put on the web. Different strategies are employed by our respondents. For example: “Is it accurate? Is it relevant to the focus of our organisation?” And: “What’s relevant to our campaign, what people need to know to continue to campaign.” One approach, evident in the following citation from a respondent to our questionnaire, is to put as much information as possible on the web:

I put all of the XX Newsletter [name changed to ensure anonymity] on the web, except any (occasional!) adverts in the printed newsletter. I also keep the events & contacts listings as up to date as possible and add “stop press” events that don’t make the printed newsletter. Plus “breaking news”. So I guess everything goes on the web site – I support freedom of information and like to put it in practice. (The XX organisation doesn’t campaign against any company as such so less need to be secretive about campaign strategies.)

Another approach, evident in the next citation, is very structured:

All material posted on our own site is reviewed by an internal editorship, comprising thirty people from nine different countries. Of course not all are available at any one time and we rarely get more than ten of them consenting to a particular posting. Our rule is that a new posting will be made if none objects and three editors agree. However, we also regularly add to “running issues” without going through this procedure. Our overall policy is laid down in the YY Document [name changed to ensure anonymity] available for scrutiny through our home page.

**Concluding comments**

Our study has been concerned to theoretically elaborate on the positive potential of the web *vis-à-vis* counter accounting, threats and obstacles to this potential and possible ways of seeking to overcome these threats and obstacles. Three empirical analyses – a web survey, a questionnaire survey and a case study of Corporate Watch – were carried out to explore the realisation of the potential in terms of the experiences, opinions and practices of counter accounting groups and organisations in respect of online reporting. We hope our study can stimulate further research into what is a vast area. For instance, researchers can extend analyses such as the present one, mobilising an array of research methods. Further research could focus in on different reference points in relation to counter accounting, such as critique of a target company. The strategies and experiences of counter accounting groups in relation to the forging and mobilising of international alliances can be explored. The following may be considered limitations of the study that are of relevance *vis-à-vis* the structuring of further research. In the current study it was not always easy to identify whether the webmaster was replying to the survey or some other team member and whether a web site was maintained by an organisation as distinct from an external provider, neither was it easy to categorise respondents in very meaningful ways for purposes of analysis. Future research studies may be concerned to explicitly provide for the exploration of this detail.

While there was a diversity and complexity in the detail of our findings here, in broad terms some key messages emerged from the analyses. Our study suggests that some, at least, of the positive potential of reporting online for counter accounting is being realised. For instance, it is reasonable to argue that, without the web, Corporate Watch would not have been able to produce the wealth of counter accounting that it has, to link up with other campaign groups/organisations in counter hegemonic struggle and to reach such a large audience. Through being disseminated on the web site, Corporate Watch's counter accounting ostensibly becomes a powerful weapon in global counter hegemonic struggle. Not all of the positive potential, however, is being realised as one might hope. This suggests that the good practice we have hinted at and indicated through our surveys and the case study might be developed into a synthesis that can inform counter accounting activity. Regarding the threats and obstacles to the realisation of the positive potential of the Net, we would suggest that there ought to be public concern and debate about this, especially the possibility of enhanced anti-democratic State and commercial colonisation of the web and the need to expand the public sphere and promote equal access.

One can argue that the web is, on balance, very positively viewed by the counter accounting groups and organisations covered. These groups and organisations are pleased with its performance and remain optimistic about its future potential. They are, at the same time, aware of key limitations of and threats to reporting online. There is evidence in this respect this awareness has engendered some counter strategies. At the same time, there are hints at least that the groups and organisations could benefit from reflecting further on some matters. For instance, they could give consideration to new and enhanced efforts to realise the web's potential in this area and to further counter strategies in relation to the threats and limitations (which they might appropriately more comprehensively reflect upon).



The picture that emerges from the empirical analyses is that much of the work of the campaign groups/organisations researched would not have been possible without the web simply because of resource constraints. At the same time it is precisely a lack of resources that has prevented the realisation of the possibilities of the web for counter reporting beyond what has been achieved thus far. Much of what has been achieved to date is a result of the enthusiasm and dedication of those working for these campaign groups and organisations, as many “people are appointed part-time but they work full-time hours” (questionnaire respondent).

Online reporting is part of that field of systems of informing that can change the world but it is seriously handicapped by the context of which it is part. Those seeking to change the world should recognise this and seek to increase awareness of it, as part of their general counter accounting activity. Further, they should be concerned to develop counter strategies in relation to threats and obstacles to the realisation of the web’s potential in this area.

### Notes

1. The net is broader than the internet. Nevertheless, the latter approaches the former as smaller networks link up with the Internet, as they have done at the earliest available opportunity (Dahlberg, 1996, pp. 51-2). Today, distinctions between net, internet and web have blurred.
2. As such, it encompasses what may be termed counter reporting. Counter accounting and reporting are in effect used interchangeably here.
3. For Bentham (1748-1832), the existence of unofficial publicity (publicity equating to accounting publicity) was a reflection of a healthy and democratic society (Gallhofer and Haslam, 2003, chapter two). It at least indicates that powerful views can be challenged. In the context of capital-labour struggles of the late nineteenth and early twentieth centuries, Gallhofer and Haslam (2003, forthcoming) elaborate upon forms of reporting used by workers, and campaigners on their behalf, to further their campaigns and counter official corporate views. In the post Second World War context, there have been several instances of counter accounting. One campaign group active in the 1970s reflected their counter accounting directly in its name: Counter Information Services (Ridgers, 1979; Gray, 1980, 1991; Gray *et al.*, 1996).
4. The finding of corporate propaganda has been concluded in respect of corporate social reportings on the web as well as in other media (see Collison, 2003; Crowther, 2000; Cooper, 2003; Adams and Frost, 2004a; Unerman and Bennett, 2004). Further, the emphasis in reporting is more on the environment than on other social issues (Adams and Frost, 2004a).
5. We should clarify that we are not suggesting that the counter accounting focused upon, theoretically or empirically, is beyond critique. Rather, we would expect counter accounting to be imperfect in the context – for instance, in Habermasian terms, counter accounting corresponds all too often in practice more to strategic speech acts than to communicative action. In sum, however, we are suggesting that there is a range in principle over which ostensibly counter hegemonic forces, forces actually promoting or engendering democracy and forces constituting or engendering emancipatory development intersect so as to re-inforce each other in positive terms.
6. This is done, however, in most cases scantily because the objective of many papers is to analyse descriptively the content of sites in a way that is scarcely media dependent (see the critical review of Xiao *et al.*, 2002; Adams and Frost, 2004a; Unerman and Bennett, 2004). Studies include, for instance, Louwers *et al.* (1996), Brennan and Hourigan (1998), Ashbaugh *et al.* (1999), Craven and Marston (1999), Debrecey and Gray (1999, 2001), Deller *et al.* (1999),

Gowthorpe and Omat (1999), Hussey and Sowinska (1999), James (1999), Lymer (1999), Lymer *et al.* (1999), Williams and Ho Wern Pei (1999), Richardson and Scholz (1999/2000), Beattie and Pratt (2001), Ettredge *et al.* (2001), Jones and Willis(2002) Patten (2002), Xiao *et al.* (2002). Unerman and Bennett (2004) make the point, for instance, that there has been little research on the potential of the web to enhance democracy in relation to corporate responsibilities, up until their own work (see also Amernic, 1998; Baker, 2002).

7. See especially Cooper (2003); Adams and Frost (2004a, b); see also Charter (1998); Jones *et al.* (1998, 1999); SustainAbility/UNEP (1999); Crowther (2000); Cooper and Crowther (2001); Association of Chartered Certified Accountants and Next Step Consulting Ltd (2001); Shepherd *et al.* (2001); SustainAbility (2001); Patten and Crampton (2003); Unerman and Bennett (2004).
8. Corporate Watch is a UK organisation. It is noted that CorpWatch is a US organisation.
9. Identity blindness permits dialogue between people on more formally equal terms and thus may be taken as satisfying to a greater degree Habermas' normative vision. Berthon *et al.* (2000, p. 269) relatedly point out that people feel more able to disagree on the Internet. This also is interpreted, however, as a fragmentation of consensus. The web may also blur, erode, efface and elude traditional system boundaries, with the potential to disturb established structures (see Edge, 1994).
10. With regard to search facilities, web-site designers can get their sites ranked more highly and more frequently displayed, notably by working search engine ranking algorithms (Introna and Nissenbaum, 2002).
11. In respect of more mainstream accounting (although with reference to "stakeholders"), Jones and Willis (2002, p. 30) indicate the potential of immediately re-usable information that might be "requested from, and delivered right into, desktop analytical software". This type of facility is not as easy to envisage for counter accounting but is suggestive of interesting potential developments.
12. Dahlberg (1996, p. 50) discusses the case of the Association for Progressive Communications (APC), a conglomeration of independent international computer networks. In the 1990s (when it was founded) it administered nearly one thousand computer conferences and made information on the environment, human rights, labour, peace and development available to activists globally. Frederick (1993) and Dahlberg (1996) make much of the independence attained by these networks, although Dahlberg (1996, p. 54) already hints at their marginalisation by market-driven commercial networks.
13. Even deliberate attempts to engage people in democratic participation on the web can disappoint (see Brants *et al.*, 1996).
14. Poster (1997) even suggests that the notion of the public sphere is eclipsed online: the web is hyperreality and the rational subject is radically decentred (see also Nguyen and Alexander, 1996). This at least points to the need to re-think the public sphere and how it may be advanced (Dahlberg, 2001a, b). Castells (2001, p. 156, cited in Hacker, 2003, p. 738) points out that the "Internet cannot provide a technological fix to the crisis of democracy".
15. Of course, the market always operates *vis-à-vis* the law (although the scope nation states realistically have to regulate global capital may be questioned in many respects), which may be decided democratically. The emphasis given to the market may differ substantively.
16. Filter systems, through search engines, help as forms of information or intelligence agents but can still be swamped by the information volume. Expensive filtering adds to the problem of an elite class formation (cf. Snider, 1994; Spender, 1995; Dahlberg, 1996; Dutton, 1996; Hacker, 1996).
17. For Heng and de Moor (2003), increasingly strong commercial and governmental pressures engender a building of communication restrictions into the Internet software itself.

18. Foucault (1977) uses Jeremy Bentham's panopticon as a metaphor, at least indicating the negative possibilities of Bentham's intervention (see Gallhofer and Haslam, 2003, chapter two, for an overview of Bentham on accounting and publicity).
19. Even in the context of a counter accounting interaction on the web, the rational subject may be described as somehow radically decentred. In respect of corporate social reporting on the web, Cooper (2003) argues that, rather as corporate social reporting in general, there is selectivity about what goes on the net that reflects public relations of the more dubious kind.
20. Of course, counter accounting groups are at the same time typically aligned to policy supportive of social inclusion in this context.
21. We interviewed Corporate Watch's web designer in Manchester and three key members of the group in Oxford. We refer to the interviewees as interviewee A, B, C and D in the study but, given the small size of the organisation, do not disclose the specific roles of A, B, C or D to protect anonymity. The interviews were taped and took place in Autumn, 2004. There were two key interview sessions, each around one and a half hours in duration – in Oxford the three key members of the group referred to were interviewed as a group. The write up of the case study findings is based on our interviews and discussion as well as upon research into Corporate Watch using the web and Corporate Watch's literature.
22. A blog (short for web-log) site is any site, usually put together by an individual, which contains a significant amount of personal or chronological diary entries and personal thoughts.
23. Only the English language sites were interrogated, which did not always contain as much information as the sites in other languages.
24. For the remaining groups/companies of our sample, no information was provided on the web sites as to when they were founded.
25. This particular interest stemmed from our theoretical concern to appraise inter-linkages in cyber-space but it also reflected our intrigue about the finding of the social accounting literature that corporate social reporting on the web is primarily aimed at groups such as campaign groups (e.g. Adams and Frost, 2004a, b). In this respect, we were interested to explore how the campaign groups saw things.
26. As the questionnaire was not used to test an hypothesis, it was not pre-tested on campaign groups/organisations.
27. Based on feedback from those who received our questionnaire, there are several possible reasons for the non-responses. The workload of the campaign groups/organisations we e-mailed is very high. In the age of the corporatisation of universities, many universities may be associated in the mind of campaigners with the corporations that are the focus of their critical campaigns. The possible perception of accounting as an accomplice of big business might have further enhanced the view that the researchers were likely to be against their objectives. In an attempt to overcome the last two barriers we followed up UK non-responses with e-mails and telephone calls that explicitly addressed the affinities between our research project and the objectives and work of the campaign groups.
28. One interviewee was more circumspect in relation to this point: "[Has the web led to a focus on more global and diverse issues?] ... it is difficult to say ... there is the anti-globalisation movement ... the web is part of it but how much of it has been the motor of development, I am not sure ... " (Interviewee C).
29. The GM campaign was successful as the company that was the focus of critique withdrew its plans (Interviewee D).
30. [www.corporatewatch.org.uk/profiles/news\\_corp/newscorp2.htm](http://www.corporatewatch.org.uk/profiles/news_corp/newscorp2.htm) (viewed: 9/12/2004).
31. "No Accounting for Tax Havens", Austin Mitchell, Prem Sikka, John Christensen, Philip Morris, Steven Filling, Association for Accountancy & Business Affairs. See: <http://66>.

102.11.104/search?q=cache:xKKMc6xpW84J:visar.csustan.edu/aaba/Noaccountingfor taxhavens.pdf+newscorp+subsidiaries&hl=en

22. See: [www.corporatewatch.org.uk/profiles/news\\_corp/newscorp2.htm](http://www.corporatewatch.org.uk/profiles/news_corp/newscorp2.htm)
23. Company Profiles have been a feature of Corporate Watch's work since 2001 and stand now at an impressive 43 at the time of writing. The companies and sectors focused upon in these company profiles have been and/or are subject to controversy because they report negative impact upon the environment and/or society. Sectors discussed in the company profiles include armaments, biotech, chemicals, food/supermarkets, construction, oil and gas, pharmaceuticals, public relations, advertising and lobbying. The company profile section is expanded periodically and users of the web site are encouraged to "check out the latest ones" ([www.corporatewatch.org.uk](http://www.corporatewatch.org.uk)).
24. There are about 1,000 subscribers to Corporate Watch's e-mail list.
25. We were, however, concerned to explore attitudes to online reporting on the web in relation to a concern to reach a general audience. At the same time, that one need not pre-specify the audience was not especially seen as an advantage of the web.
26. Again, it is interesting that other responses in Table II are not especially oriented in one direction or another. There was a tendency to hold the view that the web privileges certain groups in society but this was not so marked.
27. A member of the Corporate Watch team did note at the same time that it was "a good thing that students and academics were also visiting the site" (Interviewee D).
28. The most commonly covered companies in the counter reports of our sample are from the following sectors: armaments, mining, oil and gas, pharmaceuticals, chemicals, food and the retail sector. It is interesting to note that these sectors are the ones that even attract at least some criticism in the mainstream media. Further, and relatedly, many companies in these sectors engage in ostensibly extensive social accounting activity, including in the form of stand-alone sustainability and social reports. Information includes counter company profiles of individual companies or sectors and also reports focusing on particular issues rather than individual companies. Counter reports are also provided on the web on other (ostensibly non-commercial) types of organisations – namely development aid, export credit agencies, the World Bank, the International Monetary Fund and the World Trade Organisation, public service organisations and arms trade organisations. Counter information here is intended to support activists in their various campaigns. Issues such as environmental legislation, censorship, foreign policy, deregulation, money and politics are also addressed and critically reported on with the intent of challenging hegemonic views and forces. Animal welfare, food and genetic engineering and the way in which corporations are implicated in such practices is made visible through counter reporting on the web.
29. Corporate Watch similarly mobilised material from the *Financial Times* and the *Economist* from a critical and alternative perspective.
24. We can, for example, find notable instances of this type of counter accounting activity in the 1970s and earlier – such as in the late nineteenth/early twentieth century usage of accounting by socialist activists (see Gallhofer and Haslam, 1991, 2003, chapter 3, forthcoming).

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### Appendix

The web-sites of the following campaign groups/organisations were surveyed:

- Association for Accountancy and Business Affairs – <http://visar.csustan.edu/aaba/home.htm>
- Center for Corporate Policy – [www.corporatepolicy.org](http://www.corporatepolicy.org)
- Cleanup GE – [www.cleanupge.org](http://www.cleanupge.org)
- Coalition against Bayer – [www.cbgnetwork.org](http://www.cbgnetwork.org)
- Cokewatch – [www.cokewatch.org](http://www.cokewatch.org)
- Commercial Alert – [www.commercialalert.org](http://www.commercialalert.org)
- The Corner House – [www.thecornerhouse.org.uk](http://www.thecornerhouse.org.uk)
- Corporate Europe Observatory – [www.corporateeurope.org](http://www.corporateeurope.org)
- Corporate Governance – [www.corpgov.net](http://www.corpgov.net)
- Corporate Watch (UK) – [www.corporatewatch.org](http://www.corporatewatch.org)
- CorpWatch (USA) – [www.corpwatch.org](http://www.corpwatch.org)
- Essential Information – [ww.essential.org](http://ww.essential.org)
- Ethical Consumer Research Association – [www.ethicalconsumer.org](http://www.ethicalconsumer.org)
- Envirolink – [www.envirolink.org](http://www.envirolink.org)
- Halliburton Search – [www.halliburtonwatch.org](http://www.halliburtonwatch.org)
- McSpotlight – [www.mcspotlight.org](http://www.mcspotlight.org)
- NorWatch – [www.norwatch.no](http://www.norwatch.no)
- Polaris Institute – [www.polarisinstitute.org](http://www.polarisinstitute.org)
- Stakeholder Alliance – [www.stakeholdertalliance.org](http://www.stakeholdertalliance.org)
- Transnational org – [www.transnationale.org](http://www.transnationale.org)

The questionnaire was sent to the campaign groups/organisations shown in Table AI.

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50 years is enough	Infact's tobacco industry campaign
Action aid	International baby food action network
Adbusters	International corporate environmental reporting
Alfatek partnership	International forum on globalisation
Alliance for responsible trade	International development exchange
Aseed	International rivers network
Ash	Jubilee south
Attac	Jubilee usa
Aurora	Labour behind the label
Banana link	Lawyers environmental action team
Bank info centre	London organic registry
Basel action network	Marine conservation society
Beyond tv	Mcsplight
Big insiders	Mineral policy institute
Both ends	Mines & communities
Bretton woods project	Multinational resource centre
Campaign against the arms trade	Networking newsletter
Coalition against bayer	Nike boycott
Cee bank watch	Northern arts tactical offensive
Centre for advancement of public policy	No sweat
Centre for econ & policy concern	Norfolk genetic info network
Centre of concern	Norwatch
Centre for science & environment	Oneworld
Christian aid	People and planet
Citizens advocacy centre	Peoples global action
Citizens trade campaign	Pesticide action network
Citizens work	Platform
Clean up GE	Polaris institute
Common frontiers	Primal seeds
Cornerhouse	Pr watch
Corporate governance	Probe international
Council for ethics in economics	Project underground
Development group for alternative policies	Public citizen global trade watch
Down to earth	Rain forest action network
Eca watch	Rising tide coalition
Eco equity	schNEWS
End game research service	Schumacher society
Envirolink	Seroxat User Group
Etc group	Statewatch
Ethical consumer	Survival
Focus on the global south	Sustain
Forest action network	Transnationale
Friends of the Earth	Tebtebba
Global commons institute	Third world network
Global response	Transnational institute
Greenpeace	Uncaged campaign
Ground up	Women in development movement
Human rights watch	World bank boycott
I base	World development movement
Ibon foundation	World social forum
Independent media centre	Womens environmental network

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Table A1.

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